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# ***Taxable Sales In California (Sales & Use Tax)***

***2013 First Quarter***

*Taxable Sales in California* is a quarterly report on retail sales activity in California, as measured by transactions subject to sales and use tax. The report includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

The following factors should be considered when using these data:

1. Total taxable transactions do not necessarily indicate the gross sales of stores dealing in taxable items. Only sales subject to sales or use tax are tabulated; excluded are sales for resale, sales of nontaxable items such as food for home consumption and prescription medicines, and taxable sales disclosed by Board audits.
2. Some businesses dealing primarily in nontaxable activities, such as services, manufacturing, contracting, or wholesaling, either sell some merchandise that is subject to sales tax or use some items that were purchased ex-tax and on which use tax must be paid. Such transactions are included in the tabulations.
3. Data are compiled by type of store but cannot be broken down by commodity.
4. Businesses are classified according to their principal line of merchandise or service.

Readers are invited to submit comments and suggestions designed to improve this publication to:

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# TAXABLE SALES IN CALIFORNIA

## FIRST QUARTER 2013

California taxable sales increased 5.5 percent in the first quarter of 2013, down from 7.4 percent growth in the fourth quarter of 2012. First quarter 2013 taxable sales totaled \$135.4 billion, \$7.0 billion more than taxable sales in the first quarter of 2012. Taxable sales increased much faster than the 2.6 percent increase in California personal income in the first quarter.

In constant dollar terms, first quarter 2013 taxable sales grew at 5.2 percent. The California Taxable Sales Deflator, which measures the rate of change of all taxable sales in the state, was up only 0.2 percent over the same quarter last year. The California Consumer Price Index, which measures price changes of both taxable goods and nontaxable goods and services, grew much faster, 2.1 percent. Decreases in gasoline prices were a major factor in keeping the deflator growth low.

Taxable sales made by Retail Stores and Food Services grew at 6.3 percent, accounting for 69.3 percent of total taxable sales in the first quarter of 2013. Nonretail Outlets (all other outlets) grew at 3.7 percent, and comprised the remaining 30.7 percent. Nonretail taxable sales include items such as business equipment and construction materials.

Motor Vehicles and Parts had more taxable sales than any other retail business,

\$15.9 billion, followed by Food Services and Drinking Places at \$14.9 billion. The next largest retail business was Gasoline Stations at \$13.9 billion.

Sales made by Clothing and Clothing Accessories Stores had the fastest growth of any major type of store, rising 12.9 percent. Taxable sales made by Motor Vehicles Dealers were among the fastest growing large retail categories, rising 8.6 percent. Sales were strong at both new car dealers and used car dealers. Decreases in gasoline prices resulted in a 1.4 percent decrease in taxable sales at Gasoline Stations, the first reduction since 2009.

Taxable purchases made by construction companies were increasing along with California housing activity. Construction sales (a non-retail business) rose 22.5 percent to \$2.3 billion. Retail Building Materials and Garden Equipment and Supplies Store sales rose 10.4 percent to \$6.9 billion.

The Northern Sacramento Valley Region had the fastest growth of any major region, with taxable sales rising 8.6 percent, followed by the Sacramento Area at 7.8 percent. Both Southern California and the San Francisco Bay Area had below average growth, 4.9 and 5.1 percent.

**TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

NAICS	Type of business	Number of permits on January 1, 2013	Taxable transactions			Per capita taxable transactions a/	
			Amount (in thousands)	Percent of total	Percent change from year to year	2013	2012
	<b>Retail and Food Services</b>						
<b>441</b>	<b>Motor Vehicle and Parts Dealers</b>	<b>32,464</b>	<b>15,929,337</b>	<b>11.76</b>	<b>8.6</b>	<b>419.37</b>	<b>389.53</b>
44111	New Car Dealers	2,416	11,737,796	8.67	9.7	309.02	284.15
44112	Used Car Dealers	7,268	1,777,643	1.31	7.3	46.80	43.97
4412	Other Motor Vehicle Dealers	2,938	668,840	.49	9.2	17.61	16.26
4413	Auto. Parts, Accessories and Tire Stores	19,842	1,745,058	1.29	2.6	45.94	45.16
<b>442</b>	<b>Furniture and Home Furnishings Stores</b>	<b>17,276</b>	<b>2,478,590</b>	<b>1.83</b>	<b>7.8</b>	<b>65.25</b>	<b>61.04</b>
4421	Furniture Stores	8,060	1,554,379	1.15	5.9	40.92	38.97
4422	Home Furnishings Stores	9,216	924,211	.68	11.2	24.33	22.07
<b>443</b>	<b>Electronics and Appliance Stores</b>	<b>22,993</b>	<b>3,331,796</b>	<b>2.46</b>	<b>-3.4</b>	<b>87.72</b>	<b>91.59</b>
<b>444</b>	<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>16,514</b>	<b>6,928,764</b>	<b>5.12</b>	<b>10.4</b>	<b>182.41</b>	<b>166.60</b>
4441	Building Material and Supplies Dealers	11,271	6,358,602	4.69	10.5	167.40	152.80
4442	Lawn and Garden Equip. and Supplies Stores	5,243	570,162	.42	9.7	15.01	13.80
<b>445</b>	<b>Food and Beverage Stores</b>	<b>31,331</b>	<b>5,890,464</b>	<b>4.35</b>	<b>5.0</b>	<b>155.08</b>	<b>148.87</b>
44511	Supermarkets and Other Grocery Stores	11,942	4,292,820	3.17	4.8	113.02	108.79
44512	Convenience Stores	5,151	592,886	.44	4.9	15.61	15.00
4452	Specialty Food Stores	7,683	186,539	.14	11.1	4.91	4.46
4453	Beer, Wine, and Liquor Stores	6,555	818,218	.60	5.3	21.54	20.62
<b>446</b>	<b>Health and Personal Care Stores</b>	<b>22,865</b>	<b>2,704,571</b>	<b>2.00</b>	<b>4.6</b>	<b>71.20</b>	<b>68.63</b>
44611	Pharmacies and Drug Stores	5,629	1,675,099	1.24	3.3	44.10	43.04
44612-44619	Health and Personal Care Stores	17,236	1,029,472	.76	6.8	27.10	25.59
<b>447</b>	<b>Gasoline Stations</b>	<b>9,952</b>	<b>13,854,267</b>	<b>10.23</b>	<b>-1.4</b>	<b>364.74</b>	<b>372.88</b>
<b>448</b>	<b>Clothing and Clothing Accessories Stores</b>	<b>63,765</b>	<b>7,718,364</b>	<b>5.70</b>	<b>12.9</b>	<b>203.20</b>	<b>181.46</b>
44811	Men's Clothing Stores	2,305	206,186	.15	10.9	5.43	4.93
44812	Women's Clothing Stores	9,405	1,148,776	.85	8.5	30.24	28.11
44813-44819	Family Clothing Stores, Accessories, and Other Stores	35,210	4,743,230	3.50	15.2	124.87	109.29
4482	Shoe Stores	4,938	843,133	.62	12.3	22.20	19.94
4483	Jewelry, Luggage, and Leather Goods Stores	11,907	777,039	.57	7.5	20.46	19.19
<b>451</b>	<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>25,771</b>	<b>2,640,610</b>	<b>1.95</b>	<b>6.8</b>	<b>69.52</b>	<b>65.63</b>
45111	Sporting Goods Stores	9,330	1,191,761	.88	12.7	31.38	28.08
45112-45114	Hobby, Toy and Musical Instrument Stores	7,381	876,494	.65	6.6	23.08	21.82
4512	Book, Periodical, and Music Stores	9,060	572,355	.42	-3.4	15.07	15.73
<b>452</b>	<b>General Merchandise Stores</b>	<b>15,322</b>	<b>11,663,425</b>	<b>8.61</b>	<b>6.9</b>	<b>307.06</b>	<b>289.57</b>
<b>453</b>	<b>Miscellaneous Store Retailers</b>	<b>113,005</b>	<b>4,334,110</b>	<b>3.20</b>	<b>2.4</b>	<b>114.10</b>	<b>112.36</b>
4531	Florists	4,548	131,786	.10	4.9	3.47	3.33
45321	Office Supplies and Stationery Stores	2,273	1,085,109	.80	0.1	28.57	28.77
45322	Gift, Novelty, and Souvenir Stores	17,920	326,117	.24	2.3	8.59	8.46
4533	Used Merchandise Stores	14,471	202,020	.15	6.0	5.32	5.06
4539	Other Miscellaneous Store Retailers	73,793	2,589,078	1.91	3.0	68.16	66.73
<b>454</b>	<b>Nonstore Retailers</b>	<b>176,532</b>	<b>1,487,435</b>	<b>1.10</b>	<b>103.9</b>	<b>39.16</b>	<b>19.37</b>
<b>722</b>	<b>Food Services and Drinking Places</b>	<b>94,843</b>	<b>14,876,113</b>	<b>10.98</b>	<b>4.8</b>	<b>391.64</b>	<b>376.76</b>
7221	Full-Service Restaurants	31,243	7,513,015	5.55	4.5	197.79	190.90
7222	Limited-Service Eating Places	50,595	6,535,538	4.83	5.1	172.06	165.07
7223	Special Food Services	10,201	526,293	.39	7.6	13.86	12.99
7224	Drinking Places (Alcoholic Beverages)	2,804	301,267	.22	2.5	7.93	7.81
	<b>Total Retail and Food Services</b>	<b>642,633</b>	<b>93,837,845</b>	<b>69.29</b>	<b>6.3</b>	<b>2,470.45</b>	<b>2,344.29</b>
	<b>All Other Outlets</b>						
11	Agriculture, Forestry, Fishing and Hunting	1,947	128,782	.10	5.3	3.39	3.25
21	Mining, Quarrying, and Oil and Gas Extraction	410	183,505	.14	-9.8	4.83	5.40
22	Utilities	704	129,096	.10	-44.1	3.40	6.13
23	Construction	14,427	2,331,656	1.72	22.5	61.38	50.53
31 - 33	Manufacturing	51,178	8,901,888	6.57	0.0	234.36	236.29
42	Wholesale Trade	84,788	15,718,317	11.61	5.2	413.81	396.82
48 - 49	Transportation and Warehousing	3,331	360,198	.27	-2.5	9.48	9.80
51	Information	6,072	2,050,237	1.51	-0.4	53.98	54.66
52	Finance and Insurance	2,876	418,334	.31	-11.0	11.01	12.47
53	Real Estate and Rental and Leasing	20,082	4,177,241	3.08	6.6	109.97	104.02
54	Professional, Scientific, and Technical Services	32,622	1,124,773	.83	4.0	29.61	28.70
55	Management of Companies and Enterprises	85	2,133	.00	-86.7	0.06	0.43
56	Adm. and Support and Waste Mgmt. and Remediation	13,296	596,562	.44	15.6	15.71	13.70
61	Educational Services	6,994	257,436	.19	-4.5	6.78	7.16
62	Health Care and Social Assistance	6,708	292,477	.22	1.0	7.70	7.69
71	Arts, Entertainment, and Recreation	5,521	589,023	.43	8.0	15.51	14.48
721	Accommodation	2,483	855,684	.63	6.3	22.53	21.37
81	Other Services (except Public Administration)	59,523	1,847,485	1.36	5.0	48.64	46.73
92	Public Administration	1,315	105,307	.08	-3.7	2.77	2.90
Others	Others	760	1,528,421	1.13	-4.2	40.24	42.37
	<b>Total All Other Outlets</b>	<b>315,122</b>	<b>41,598,555</b>	<b>30.71</b>	<b>3.7</b>	<b>1,095.16</b>	<b>1,064.91</b>
	<b>Total All Outlets</b>	<b>957,755</b>	<b>135,436,400</b>	<b>100.00</b>	<b>5.5</b>	<b>3,565.60</b>	<b>3,409.20</b>
	<b>Historical Data</b>						
	Comparable data for total all outlets:						
	2008	1,050,020	127,851,520		-3.7	3,483.28	
	2009	942,563	107,174,862		-16.2	2,899.23	
	2010	938,719	108,558,411		1.3	2,916.36	
	2011	958,050	118,326,354		9.0	3,161.44	
	2012	934,710	128,420,564		8.5	3,409.20	

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NOTE: Detail may not compute to total due to rounding.

**TABLE 2. TAXABLE SALES, BY COUNTY, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of January 1, 2013			Taxable transactions				
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	Percent change year to year
Alameda	37,812	1,929	39,741	\$5,070,332	\$175,399	\$791,414	\$6,037,144	3.8
Alpine	--	73	73	--	5,378	3,293	8,670	36.5
Amador	626	688	1,314	26,289	52,222	10,945	89,456	2.8
Butte	4,431	1,593	6,024	525,705	57,167	70,554	653,426	6.6
Calaveras	173	1,275	1,448	14,466	41,576	13,904	69,947	10.0
Colusa	295	234	529	32,791	45,236	8,353	86,381	29.9
Contra Costa	18,551	2,575	21,126	2,692,553	218,522	397,804	3,308,880	3.6
Del Norte	253	281	534	25,178	16,988	10,919	53,085	9.0
El Dorado	1,472	4,121	5,593	148,789	209,684	62,872	421,345	8.3
Fresno	14,713	2,995	17,708	2,291,977	309,613	298,466	2,900,056	3.3
Glenn	418	276	694	42,132	20,003	9,486	71,621	4.7
Humboldt	2,702	1,782	4,484	272,856	90,134	43,728	406,718	6.1
Imperial	2,773	407	3,180	422,089	402,185	73,522	897,796	71.0
Inyo	378	322	700	42,737	22,321	9,065	74,123	-6.9
Kern	10,267	5,179	15,446	1,989,603	894,478	659,047	3,543,127	1.7
Kings	1,674	357	2,031	240,495	40,541	48,762	329,799	4.4
Lake	561	1,157	1,718	54,915	47,722	19,055	121,692	5.1
Lassen	281	307	588	26,522	14,564	13,468	54,555	2.5
Los Angeles	245,082	14,457	259,539	28,047,903	1,359,226	3,479,872	32,887,000	4.2
Madera	1,210	1,444	2,654	167,366	113,759	43,845	324,970	3.5
Marin	8,483	1,575	10,058	843,966	80,611	114,669	1,039,245	8.5
Mariposa	--	623	623	--	26,351	4,305	30,656	6.8
Mendocino	1,563	2,102	3,665	156,662	98,321	27,738	282,720	6.3
Merced	2,690	904	3,594	393,199	145,701	78,798	617,698	5.7
Modoc	160	186	346	8,956	1,894	8,052	18,903	-6.9
Mono	391	220	611	51,411	2,681	8,501	62,594	8.1
Monterey	7,314	2,878	10,192	978,421	170,105	134,713	1,283,240	4.9
Napa	3,948	1,653	5,601	403,557	143,826	67,062	614,445	3.4
Nevada	2,037	1,985	4,022	170,536	40,490	38,979	250,004	3.8
Orange	90,094	1,678	91,772	11,767,005	174,433	1,339,435	13,280,872	4.5
Placer	7,955	3,439	11,394	1,331,455	287,282	153,528	1,772,264	11.3
Plumas	87	988	1,075	2,983	19,667	13,083	35,734	-5.9
Riverside	41,539	4,422	45,961	5,903,961	672,613	649,022	7,225,596	9.8
Sacramento	20,244	10,626	30,870	2,657,679	1,453,870	544,765	4,656,314	6.3
San Benito	856	344	1,200	72,598	26,136	17,722	116,455	10.4
San Bernardino	40,942	5,221	46,163	6,049,949	462,807	751,908	7,264,664	4.4
San Diego	71,352	10,941	82,293	9,880,438	513,897	1,261,507	11,655,842	3.6
San Francisco	27,707	--	27,707	3,792,715	--	--	3,792,715	6.5
San Joaquin	9,866	2,392	12,258	1,638,380	299,829	240,781	2,178,991	7.8
San Luis Obispo	6,200	3,385	9,585	729,695	321,929	107,910	1,159,533	13.7
San Mateo	17,674	1,583	19,257	2,540,759	342,727	391,370	3,274,856	4.4
Santa Barbara	9,806	2,546	12,352	1,117,574	134,562	166,618	1,418,754	2.5
Santa Clara	42,463	1,401	43,864	7,290,349	84,430	1,216,330	8,591,109	4.7
Santa Cruz	4,583	3,723	8,306	459,796	187,533	74,601	721,930	5.6
Shasta	3,936	2,144	6,080	498,507	69,465	67,510	635,481	8.1
Sierra	21	95	116	890	967	1,477	3,334	4.6
Siskiyou	1,207	670	1,877	74,048	14,564	23,496	112,108	5.9
Solano	7,477	446	7,923	1,275,326	36,715	163,989	1,476,030	8.3
Sonoma	11,554	5,793	17,347	1,295,585	274,733	180,130	1,750,448	8.9
Stanislaus	7,442	2,147	9,589	1,214,638	368,586	187,417	1,770,641	6.9
Sutter	1,447	421	1,868	237,805	60,435	29,378	327,617	5.2
Tehama	772	782	1,554	138,027	31,028	18,886	187,941	11.0
Trinity	--	578	578	--	13,418	3,516	16,933	9.4
Tulare	5,880	2,163	8,043	1,037,037	154,272	139,469	1,330,778	5.6
Tuolumne	538	1,269	1,807	55,873	65,439	14,121	135,433	6.8
Ventura	19,888	1,808	21,696	2,604,021	101,756	280,011	2,985,788	11.6
Yolo	3,472	455	3,927	662,800	61,968	105,909	830,677	10.9
Yuba	389	794	1,183	44,483	50,170	17,500	112,153	1.4
Statewide	--	--	6,274	--	--	76,111	76,111	21.7
<b>TOTAL</b>	<b>825,649</b>	<b>125,832</b>	<b>957,755</b>	<b>\$109,515,780</b>	<b>\$11,131,928</b>	<b>\$14,788,693</b>	<b>\$135,436,400</b>	<b>5.5</b>
<b>HISTORICAL DATA</b>								
2008	898,691	143,253	1,050,020	104,212,838	10,212,026	13,426,656	127,851,520	-3.7
2009	805,565	129,834	942,563	87,510,320	8,406,354	11,258,188	107,174,862	-16.2
2010	804,154	127,672	938,719	88,874,872	8,404,014	11,279,524	108,558,411	1.3
2011	823,289	127,796	958,050	96,985,089	9,483,934	11,857,331	118,326,354	9.0
2012	804,950	123,175	934,710	104,859,386	10,265,579	13,295,599	128,420,564	8.5

Footnotes on page 33

NOTE: Detail may not compute to total due to rounding.

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	ALAMEDA		BUTTE		CONTRA COSTA		EL DORADO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>1,267</b>	<b>711,216</b>	<b>226</b>	<b>64,460</b>	<b>700</b>	<b>425,322</b>	<b>182</b>	<b>46,204</b>
New Car Dealers	130	580,412	16	42,975	61	340,724	10	33,511
Used Car Dealers	361	45,593	45	4,950	196	33,832	25	3,167
Other Motor Vehicle Dealers	115	23,548	29	3,681	60	8,078	26	686
Auto. Parts, Accessories and Tire Stores	661	61,662	136	12,854	383	42,688	121	8,839
<b>Furniture and Home Furnishings Stores</b>	<b>679</b>	<b>120,790</b>	<b>92</b>	<b>10,672</b>	<b>432</b>	<b>65,422</b>	<b>86</b>	<b>4,394</b>
Furniture Stores	327	81,373	36	5,841	196	35,036	19	1,205
Home Furnishings Stores	352	39,417	56	4,831	236	30,386	67	3,189
<b>Electronics and Appliance Stores</b>	<b>1,028</b>	<b>143,865</b>	<b>124</b>	<b>16,325</b>	<b>473</b>	<b>76,583</b>	<b>98</b>	<b>3,114</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>594</b>	<b>326,781</b>	<b>181</b>	<b>55,061</b>	<b>391</b>	<b>203,056</b>	<b>151</b>	<b>27,505</b>
Building Material and Supplies Dealers	463	308,900	112	47,166	281	182,936	95	22,992
Lawn and Garden Equip. and Supplies Stores	131	17,881	69	7,895	110	20,120	56	4,513
<b>Food and Beverage Stores</b>	<b>1,437</b>	<b>236,950</b>	<b>167</b>	<b>36,906</b>	<b>667</b>	<b>170,640</b>	<b>168</b>	<b>35,304</b>
Supermarkets and Other Grocery Stores	571	164,100	75	29,728	271	127,658	53	29,763
Convenience Stores	217	18,664	26	2,773	112	14,282	21	2,142
Specialty Food Stores	340	8,415	37	353	156	5,560	37	749
Beer, Wine, and Liquor Stores	309	45,772	29	4,052	128	23,140	57	2,649
<b>Health and Personal Care Stores</b>	<b>717</b>	<b>110,111</b>	<b>118</b>	<b>14,907</b>	<b>493</b>	<b>72,875</b>	<b>108</b>	<b>10,347</b>
Pharmacies and Drug Stores	160	72,441	39	10,322	107	52,315	28	9,216
Health and Personal Care Stores	557	37,670	79	4,585	386	20,560	80	1,131
<b>Gasoline Stations</b>	<b>418</b>	<b>548,787</b>	<b>82</b>	<b>72,986</b>	<b>300</b>	<b>395,557</b>	<b>53</b>	<b>63,469</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>2,288</b>	<b>287,116</b>	<b>248</b>	<b>25,308</b>	<b>1,274</b>	<b>176,804</b>	<b>280</b>	<b>11,857</b>
Men's Clothing Stores	69	7,926	5	811	57	5,838	5	441
Women's Clothing Stores	309	37,715	37	4,476	190	24,126	26	1,762
Family Clothing Stores, Accessories, and Other Stores	1,235	179,291	123	14,691	658	114,884	177	9,076 #
Shoe Stores	162	38,964	23	3,484	80	17,762	3	#
Jewelry, Luggage, and Leather Goods Stores	513	23,221	60	1,846	289	14,195	69	577
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>1,060</b>	<b>115,216</b>	<b>195</b>	<b>18,525</b>	<b>586</b>	<b>73,649</b>	<b>201</b>	<b>9,547</b>
Sporting Goods Stores	267	48,003	103	7,022	208	35,135	102	7,547
Hobby, Toy and Musical Instrument Stores	314	38,808	39	5,275	162	25,992	41	1,077
Book, Periodical, and Music Stores	479	28,406	53	6,228	216	12,522	58	923
<b>General Merchandise Stores</b>	<b>489</b>	<b>429,675</b>	<b>60</b>	<b>77,547</b>	<b>238</b>	<b>340,270</b>	<b>74</b>	<b>26,434</b>
<b>Miscellaneous Store Retailers</b>	<b>5,028</b>	<b>235,909</b>	<b>740</b>	<b>25,139</b>	<b>2,809</b>	<b>100,939</b>	<b>866</b>	<b>14,112</b>
Florists	187	4,829	17	377	112	2,027	27	264
Office Supplies and Stationery Stores	83	87,506	9	3,138	45	15,911	9	2,204
Gift, Novelty, and Souvenir Stores	586	11,357	134	1,279	329	4,696	243	2,145
Used Merchandise Stores	516	7,589	136	1,992	182	4,395	78	1,614
Other Miscellaneous Store Retailers	3,656	124,627	444	18,352	2,141	73,910	509	7,885
<b>Nonstore Retailers</b>	<b>6,713</b>	<b>56,983</b>	<b>1,479</b>	<b>6,156</b>	<b>3,614</b>	<b>34,955</b>	<b>1,231</b>	<b>8,349</b>
<b>Food Services and Drinking Places</b>	<b>4,513</b>	<b>583,318</b>	<b>527</b>	<b>61,810</b>	<b>2,194</b>	<b>327,488</b>	<b>471</b>	<b>49,406</b>
Full-Service Restaurants	1,362	266,222	192	28,709	710	156,107	189	27,995
Limited-Service Eating Places	2,393	271,356	249	29,073	1,166	153,348	238	20,061
Special Food Services	603	26,984	61	1,395	231	6,056	31	672
Drinking Places (Alcoholic Beverages)	155	18,756	25	2,633	87	11,978	13	679
<b>Total Retail and Food Services</b>	<b>26,231</b>	<b>3,906,718</b>	<b>4,239</b>	<b>485,801</b>	<b>14,171</b>	<b>2,463,560</b>	<b>3,969</b>	<b>310,042</b>
<b>All Other Outlets</b>	<b>13,510</b>	<b>2,130,426</b>	<b>1,785</b>	<b>167,624</b>	<b>6,955</b>	<b>845,319</b>	<b>1,624</b>	<b>111,303</b>
<b>Total All Outlets</b>	<b>39,741</b>	<b>6,037,144</b>	<b>6,024</b>	<b>653,426</b>	<b>21,126</b>	<b>3,308,880</b>	<b>5,593</b>	<b>421,345</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	42,610	5,695,460	6,376	623,709	23,590	3,167,388	6,222	428,167
2009	38,312	4,762,260	5,711	538,003	21,275	2,765,159	5,674	357,229
2010	38,669	4,917,426	5,734	553,698	21,084	2,722,376	5,502	357,696
2011	38,842	5,346,973	5,836	574,731	21,166	2,855,237	5,528	369,259
2012	37,807	5,817,650	5,708	613,063	20,604	3,192,698	5,352	389,117

NOTE: Detail may not compute to total due to rounding.

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	FRESNO		HUMBOLDT		IMPERIAL		KERN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>963</b>	<b>405,216</b>	<b>117</b>	<b>48,531</b>	<b>157</b>	<b>56,762</b>	<b>722</b>	<b>349,590</b>
New Car Dealers	65	244,963	12	28,248	10	36,779	49	233,808
Used Car Dealers	271	88,957	27	7,234	27	6,626 #	141	51,098
Other Motor Vehicle Dealers	57	16,134	10	1,873	11	#	44	14,829
Auto. Parts, Accessories and Tire Stores	570	55,161	68	11,176	109	13,358	488	49,854
<b>Furniture and Home Furnishings Stores</b>	<b>310</b>	<b>52,380</b>	<b>43</b>	<b>5,118</b>	<b>38</b>	<b>2,638</b>	<b>219</b>	<b>106,079</b>
Furniture Stores	173	37,652	16	2,554	15	893	117	95,533
Home Furnishings Stores	137	14,728	27	2,564	23	1,745	102	10,546
<b>Electronics and Appliance Stores</b>	<b>451</b>	<b>47,513</b>	<b>66</b>	<b>6,028</b>	<b>64</b>	<b>10,327</b>	<b>273</b>	<b>39,525</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>382</b>	<b>174,961</b>	<b>164</b>	<b>39,640</b>	<b>90</b>	<b>27,935</b>	<b>308</b>	<b>154,069</b>
Building Material and Supplies Dealers	226	135,500	93	29,590	59	20,556	205	132,891
Lawn and Garden Equip. and Supplies Stores	156	39,461	71	10,050	31	7,379	103	21,177
<b>Food and Beverage Stores</b>	<b>786</b>	<b>141,405</b>	<b>127</b>	<b>28,053</b>	<b>107</b>	<b>16,225</b>	<b>632</b>	<b>118,819</b>
Supermarkets and Other Grocery Stores	370	106,674	68	24,464	54	12,116	367	97,621
Convenience Stores	133	12,503	16	563	24	3,340	99	11,721
Specialty Food Stores	136	1,691	25	528	23	258	91	1,394
Beer, Wine, and Liquor Stores	147	20,538	18	2,499	6	512	75	8,083
<b>Health and Personal Care Stores</b>	<b>368</b>	<b>57,201</b>	<b>79</b>	<b>10,171</b>	<b>58</b>	<b>4,542</b>	<b>334</b>	<b>42,068</b>
Pharmacies and Drug Stores	124	36,089	37	8,632	24	2,710	127	30,063
Health and Personal Care Stores	244	21,112	42	1,539	34	1,833	207	12,005
<b>Gasoline Stations</b>	<b>326</b>	<b>309,294</b>	<b>68</b>	<b>42,053</b>	<b>72</b>	<b>59,881</b>	<b>354</b>	<b>409,254</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>1,318</b>	<b>122,483</b>	<b>183</b>	<b>11,987</b>	<b>288</b>	<b>40,010</b>	<b>678</b>	<b>85,547</b>
Men's Clothing Stores	40	3,056	4	371	8	#	28	1,963
Women's Clothing Stores	154	19,026	26	1,363	63	5,987	97	13,222
Family Clothing Stores, Accessories, and Other Stores	861	75,843	103	7,153	147	28,041 #	358	48,338
Shoe Stores	87	15,345	10	1,680	41	3,979	69	13,795
Jewelry, Luggage, and Leather Goods Stores	176	9,213	40	1,420	29	2,004	126	8,229
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>495</b>	<b>55,322</b>	<b>130</b>	<b>11,958</b>	<b>68</b>	<b>6,110</b>	<b>386</b>	<b>37,955</b>
Sporting Goods Stores	191	20,595	51	5,511	29	1,930	170	16,144
Hobby, Toy and Musical Instrument Stores	146	18,649	33	3,031	28	3,096	113	14,574
Book, Periodical, and Music Stores	158	16,077	46	3,416	11	1,083	103	7,238
<b>General Merchandise Stores</b>	<b>310</b>	<b>307,610</b>	<b>34</b>	<b>45,824</b>	<b>83</b>	<b>98,018</b>	<b>244</b>	<b>255,376</b>
<b>Miscellaneous Store Retailers</b>	<b>1,965</b>	<b>82,874</b>	<b>567</b>	<b>14,413</b>	<b>388</b>	<b>7,746</b>	<b>1,599</b>	<b>67,516</b>
Florists	70	2,426	14	299	13	265	68	2,189
Office Supplies and Stationery Stores	42	20,763	5	2,226	6	1,955	29	15,373
Gift, Novelty, and Souvenir Stores	393	6,618	101	1,216	28	738	228	3,587
Used Merchandise Stores	462	3,937	60	2,438	192	453	243	2,432
Other Miscellaneous Store Retailers	998	49,129	387	8,234	149	4,335	1,031	43,935
<b>Nonstore Retailers</b>	<b>1,970</b>	<b>20,913</b>	<b>1,235</b>	<b>4,220</b>	<b>443</b>	<b>2,805</b>	<b>3,294</b>	<b>20,006</b>
<b>Food Services and Drinking Places</b>	<b>1,983</b>	<b>262,177</b>	<b>406</b>	<b>35,438</b>	<b>315</b>	<b>45,312</b>	<b>1,624</b>	<b>233,725</b>
Full-Service Restaurants	646	117,317	157	19,002	74	13,758	562	98,339
Limited-Service Eating Places	1,081	137,883	165	14,180	189	30,644	848	129,839
Special Food Services	198	3,752	59	430	34	303	155	2,685
Drinking Places (Alcoholic Beverages)	58	3,225	25	1,826	18	606	59	2,861
<b><i>Total Retail and Food Services</i></b>	<b>11,627</b>	<b>2,039,349</b>	<b>3,219</b>	<b>303,434</b>	<b>2,171</b>	<b>378,311</b>	<b>10,667</b>	<b>1,919,529</b>
<b><i>All Other Outlets</i></b>	<b>6,081</b>	<b>860,707</b>	<b>1,265</b>	<b>103,284</b>	<b>1,009</b>	<b>519,485</b>	<b>4,779</b>	<b>1,623,598</b>
<b><i>Total All Outlets</i></b>	<b>17,708</b>	<b>2,900,056</b>	<b>4,484</b>	<b>406,718</b>	<b>3,180</b>	<b>897,796</b>	<b>15,446</b>	<b>3,543,127</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	20,530	2,772,673	4,832	389,464	4,163	512,080	17,002	2,808,708
2009	18,671	2,345,381	4,446	328,925	3,403	430,079	15,061	2,451,858
2010	18,789	2,327,958	4,493	396,181	3,328	433,966	15,037	2,371,962
2011	18,652	2,506,273	4,476	366,679	3,412	511,810	15,251	3,155,361
2012	18,728	2,808,448	4,365	383,236	3,144	525,088	14,945	3,485,357

NOTE: Detail may not compute to total due to rounding.

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	KINGS		LOS ANGELES		MARIN		MENDOCINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>96</b>	<b>40,636</b>	<b>8,380</b>	<b>3,688,312</b>	<b>160</b>	<b>151,489</b>	<b>92</b>	<b>30,823</b>
New Car Dealers	7	29,629	538	2,807,678	29	131,302	6	20,009
Used Car Dealers	18	2,923	1,770	397,440	32	9,165	13	1,155
Other Motor Vehicle Dealers	5	85	453	100,131	28	2,325	13	2,806
Auto. Parts, Accessories and Tire Stores	66	7,999	5,619	383,063	71	8,697	60	6,853
<b>Furniture and Home Furnishings Stores</b>	<b>27</b>	<b>3,053</b>	<b>4,874</b>	<b>597,069</b>	<b>191</b>	<b>28,598</b>	<b>42</b>	<b>3,289</b>
Furniture Stores	20	2,655	2,472	376,525	84	11,352	17	1,838
Home Furnishings Stores	7	398	2,402	220,544	107	17,246	25	1,451
<b>Electronics and Appliance Stores</b>	<b>36</b>	<b>2,647</b>	<b>6,597</b>	<b>798,996</b>	<b>176</b>	<b>31,020</b>	<b>35</b>	<b>3,466</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>60</b>	<b>22,361</b>	<b>3,466</b>	<b>1,518,075</b>	<b>140</b>	<b>69,805</b>	<b>128</b>	<b>30,139</b>
Building Material and Supplies Dealers	35	17,468	2,623	1,453,377	89	63,040	66	23,427
Lawn and Garden Equip. and Supplies Stores	25	4,893	843	64,698	51	6,765	62	6,712
<b>Food and Beverage Stores</b>	<b>93</b>	<b>18,940</b>	<b>8,756</b>	<b>1,442,239</b>	<b>216</b>	<b>64,770</b>	<b>137</b>	<b>24,828</b>
Supermarkets and Other Grocery Stores	52	13,371	3,115	1,060,807	85	49,587	54	20,098
Convenience Stores	15	3,846	1,634	122,466	26	5,905	13	1,034
Specialty Food Stores	11	92	2,266	55,548	50	1,318	35	481
Beer, Wine, and Liquor Stores	15	1,631	1,741	203,418	55	7,960	35	3,216
<b>Health and Personal Care Stores</b>	<b>43</b>	<b>5,880</b>	<b>7,685</b>	<b>799,130</b>	<b>181</b>	<b>31,088</b>	<b>32</b>	<b>6,359</b>
Pharmacies and Drug Stores	12	4,117	1,953	452,813	32	22,233	18	5,794
Health and Personal Care Stores	31	1,763	5,732	346,317	149	8,855	14	565
<b>Gasoline Stations</b>	<b>42</b>	<b>40,291</b>	<b>2,154</b>	<b>3,456,176</b>	<b>69</b>	<b>94,504</b>	<b>52</b>	<b>48,061</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>176</b>	<b>12,023</b>	<b>21,455</b>	<b>2,235,567</b>	<b>572</b>	<b>68,700</b>	<b>125</b>	<b>6,754</b>
Men's Clothing Stores	4	129	838	58,657	18	2,117	5	182
Women's Clothing Stores	15	1,633	3,536	355,863	94	11,799	21	1,104
Family Clothing Stores, Accessories, and Other Stores	119	7,360	11,555	1,371,990	280	47,809	62	4,426
Shoe Stores	13	1,578	1,800	247,852	28	3,580	10	569
Jewelry, Luggage, and Leather Goods Stores	25	1,323	3,726	201,204	152	3,396	27	474
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>46</b>	<b>3,067</b>	<b>6,381</b>	<b>593,971</b>	<b>283</b>	<b>31,701</b>	<b>101</b>	<b>5,351</b>
Sporting Goods Stores	15	1,023	1,875	220,490	102	17,653	39	2,478
Hobby, Toy and Musical Instrument Stores	15	1,584	2,101	223,902	69	8,603	26	1,688
Book, Periodical, and Music Stores	16	459	2,405	149,579	112	5,444	36	1,185
<b>General Merchandise Stores</b>	<b>50</b>	<b>36,995</b>	<b>5,800</b>	<b>2,615,759</b>	<b>67</b>	<b>62,440</b>	<b>21</b>	<b>17,896</b>
<b>Miscellaneous Store Retailers</b>	<b>248</b>	<b>7,467</b>	<b>31,221</b>	<b>1,151,451</b>	<b>1,237</b>	<b>41,474</b>	<b>444</b>	<b>10,920</b>
Florists	5	263	1,255	32,867	43	1,139	9	93
Office Supplies and Stationery Stores	5	#	715	296,093	15	7,076	7	1,922
Gift, Novelty, and Souvenir Stores	51	330	4,415	82,470	211	3,057	79	1,365
Used Merchandise Stores	65	505	3,481	45,880	133	4,520	38	430
Other Miscellaneous Store Retailers	122	6,370 #	21,355	694,142	835	25,682	311	7,109
<b>Nonstore Retailers</b>	<b>229</b>	<b>3,578</b>	<b>42,463</b>	<b>398,403</b>	<b>2,160</b>	<b>15,212</b>	<b>1,048</b>	<b>4,941</b>
<b>Food Services and Drinking Places</b>	<b>267</b>	<b>31,537</b>	<b>26,137</b>	<b>4,183,715</b>	<b>785</b>	<b>116,442</b>	<b>296</b>	<b>24,385</b>
Full-Service Restaurants	61	8,293	7,651	2,037,442	359	82,562	143	12,557
Limited-Service Eating Places	164	22,033	15,453	1,901,798	289	28,559	106	10,185
Special Food Services	32	784	2,431	178,937	118	3,287	29	58
Drinking Places (Alcoholic Beverages)	10	427	602	65,538	19	2,033	18	1,585
<b>Total Retail and Food Services</b>	<b>1,413</b>	<b>228,475</b>	<b>175,369</b>	<b>23,478,863</b>	<b>6,237</b>	<b>807,242</b>	<b>2,553</b>	<b>217,211</b>
<b>All Other Outlets</b>	<b>618</b>	<b>101,324</b>	<b>84,170</b>	<b>9,408,137</b>	<b>3,821</b>	<b>232,003</b>	<b>1,112</b>	<b>65,509</b>
<b>Total All Outlets</b>	<b>2,031</b>	<b>329,799</b>	<b>259,539</b>	<b>32,887,000</b>	<b>10,058</b>	<b>1,039,245</b>	<b>3,665</b>	<b>282,720</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	2,192	320,305	295,251	32,092,730	11,011	976,110	3,820	278,482
2009	2,008	282,307	262,813	26,996,923	10,135	810,555	3,561	227,115
2010	1,998	267,708	260,242	27,101,568	9,984	840,878	3,575	229,021
2011	2,028	293,482	264,818	29,260,271	9,762	893,765	3,585	241,913
2012	2,092	316,042	255,457	31,566,450	9,671	957,947	3,516	265,956

NOTE: Detail may not compute to total due to rounding.



**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	MERCED		MONTEREY		NAPA		NEVADA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>204</b>	<b>62,469</b>	<b>326</b>	<b>169,198</b>	<b>73</b>	<b>34,967</b>	<b>114</b>	<b>14,113</b>
New Car Dealers	28	38,486	33	114,271	11	26,873	1	#
Used Car Dealers	41	11,601	74	31,105	9	1,085	11	7,159 #
Other Motor Vehicle Dealers	9	580	26	3,039	13	222	20	#
Auto. Parts, Accessories and Tire Stores	126	11,802	193	20,783	40	6,787	82	6,954
<b>Furniture and Home Furnishings Stores</b>	<b>46</b>	<b>4,668</b>	<b>205</b>	<b>21,465</b>	<b>72</b>	<b>5,847</b>	<b>69</b>	<b>6,456</b>
Furniture Stores	27	3,361	82	10,552	36	2,611	25	3,258
Home Furnishings Stores	19	1,308	123	10,913	36	3,236	44	3,198
<b>Electronics and Appliance Stores</b>	<b>86</b>	<b>8,104</b>	<b>164</b>	<b>20,172</b>	<b>80</b>	<b>5,195</b>	<b>62</b>	<b>3,022</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>95</b>	<b>30,547</b>	<b>174</b>	<b>68,355</b>	<b>82</b>	<b>43,874</b>	<b>134</b>	<b>27,217</b>
Building Material and Supplies Dealers	52	27,739	115	58,478	56	41,808	84	23,292
Lawn and Garden Equip. and Supplies Stores	43	2,808	59	9,877	26	2,066	50	3,925
<b>Food and Beverage Stores</b>	<b>181</b>	<b>30,610</b>	<b>386</b>	<b>66,342</b>	<b>404</b>	<b>42,670</b>	<b>101</b>	<b>21,332</b>
Supermarkets and Other Grocery Stores	95	18,398	176	47,001	60	23,559	36	19,391
Convenience Stores	33	9,049	61	10,127	18	2,560	16	1,348
Specialty Food Stores	27	335	91	2,693	36	527	31	107
Beer, Wine, and Liquor Stores	26	2,828	58	6,521	290	16,024	18	487
<b>Health and Personal Care Stores</b>	<b>94</b>	<b>8,316</b>	<b>130</b>	<b>24,269</b>	<b>60</b>	<b>8,548</b>	<b>77</b>	<b>8,329</b>
Pharmacies and Drug Stores	25	6,475	38	19,019	12	5,666	12	6,245
Health and Personal Care Stores	69	1,841	92	5,250	48	2,883	65	2,085
<b>Gasoline Stations</b>	<b>92</b>	<b>127,907</b>	<b>135</b>	<b>147,109</b>	<b>34</b>	<b>57,634</b>	<b>31</b>	<b>30,709</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>231</b>	<b>15,173</b>	<b>641</b>	<b>66,058</b>	<b>211</b>	<b>23,407</b>	<b>222</b>	<b>5,691</b>
Men's Clothing Stores	9	378	26	2,600	6	645	7	254
Women's Clothing Stores	24	2,074	102	11,102	33	4,098	28	1,195
Family Clothing Stores, Accessories, and Other Stores	154	9,171	333	35,458	108	13,150	135	3,170
Shoe Stores	14	2,064	51	8,276	21	3,108	4	425
Jewelry, Luggage, and Leather Goods Stores	30	1,485	129	8,622	43	2,406	48	648
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>101</b>	<b>9,915</b>	<b>223</b>	<b>20,384</b>	<b>103</b>	<b>8,521</b>	<b>157</b>	<b>8,283</b>
Sporting Goods Stores	34	2,879	76	8,854	36	3,180	66	6,140
Hobby, Toy and Musical Instrument Stores	29	3,515	54	7,876	27	3,542	26	458
Book, Periodical, and Music Stores	38	3,522	93	3,654	40	1,799	65	1,685
<b>General Merchandise Stores</b>	<b>66</b>	<b>72,814</b>	<b>106</b>	<b>111,347</b>	<b>25</b>	<b>40,647</b>	<b>38</b>	<b>8,838</b>
<b>Miscellaneous Store Retailers</b>	<b>334</b>	<b>13,400</b>	<b>1,101</b>	<b>43,407</b>	<b>464</b>	<b>20,324</b>	<b>626</b>	<b>11,758</b>
Florists	13	314	55	1,529	21	812	13	386
Office Supplies and Stationery Stores	7	1,789	18	5,815	3	#	9	2,474
Gift, Novelty, and Souvenir Stores	73	623	254	7,193	61	748	161	784
Used Merchandise Stores	50	461	159	2,345	46	670	73	644
Other Miscellaneous Store Retailers	191	10,214	615	26,525	333	18,094 #	370	7,470
<b>Nonstore Retailers</b>	<b>493</b>	<b>4,098</b>	<b>2,277</b>	<b>11,525</b>	<b>1,129</b>	<b>6,283</b>	<b>859</b>	<b>5,931</b>
<b>Food Services and Drinking Places</b>	<b>441</b>	<b>50,260</b>	<b>1,080</b>	<b>148,017</b>	<b>368</b>	<b>76,591</b>	<b>270</b>	<b>29,098</b>
Full-Service Restaurants	129	17,897	425	83,818	150	55,653	108	17,254
Limited-Service Eating Places	237	31,305	486	57,618	136	17,144	128	10,901
Special Food Services	57	411	139	5,531	69	1,566	26	339
Drinking Places (Alcoholic Beverages)	18	647	30	1,050	13	2,228	8	604
<b><i>Total Retail and Food Services</i></b>	<b>2,464</b>	<b>438,282</b>	<b>6,948</b>	<b>917,647</b>	<b>3,105</b>	<b>374,510</b>	<b>2,760</b>	<b>180,779</b>
<b><i>All Other Outlets</i></b>	<b>1,130</b>	<b>179,416</b>	<b>3,244</b>	<b>365,592</b>	<b>2,496</b>	<b>239,935</b>	<b>1,262</b>	<b>69,225</b>
<b><i>Total All Outlets</i></b>	<b>3,594</b>	<b>617,698</b>	<b>10,192</b>	<b>1,283,240</b>	<b>5,601</b>	<b>614,445</b>	<b>4,022</b>	<b>250,004</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	4,011	556,973	11,239	1,222,471	5,086	559,707	4,252	269,354
2009	3,636	470,713	10,181	1,015,199	4,853	486,268	3,893	216,728
2010	3,553	483,951	9,881	1,047,938	4,974	495,282	3,820	218,304
2011	3,577	537,159	10,205	1,121,506	5,071	516,349	3,838	226,468
2012	3,539	584,528	9,823	1,222,883	5,256	594,252	3,801	240,759

NOTE: Detail may not compute to total due to rounding.

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	ORANGE		PLACER		RIVERSIDE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>3,072</b>	<b>1,643,734</b>	<b>402</b>	<b>374,125</b>	<b>1,943</b>	<b>938,171</b>	<b>1,473</b>	<b>588,296</b>
New Car Dealers	233	1,245,221	39	253,410	121	677,315	74	405,296
Used Car Dealers	714	224,094	108	82,039	361	80,372	427	73,737
Other Motor Vehicle Dealers	331	49,494	56	16,223	248	64,034	97	33,237
Auto. Parts, Accessories and Tire Stores	1,794	124,926	199	22,454	1,213	116,450	875	76,026
<b>Furniture and Home Furnishings Stores</b>	<b>1,904</b>	<b>238,528</b>	<b>250</b>	<b>49,175</b>	<b>979</b>	<b>122,249</b>	<b>583</b>	<b>72,340</b>
Furniture Stores	867	142,874	119	34,025	445	76,393	269	43,898
Home Furnishings Stores	1,037	95,654	131	15,151	534	45,857	314	28,442
<b>Electronics and Appliance Stores</b>	<b>2,975</b>	<b>574,769</b>	<b>296</b>	<b>46,894</b>	<b>1,011</b>	<b>117,431</b>	<b>824</b>	<b>150,065</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>1,340</b>	<b>598,812</b>	<b>270</b>	<b>96,928</b>	<b>915</b>	<b>373,949</b>	<b>544</b>	<b>275,916</b>
Building Material and Supplies Dealers	995	560,350	182	87,891	573	345,446	397	253,024
Lawn and Garden Equip. and Supplies Stores	345	38,462	88	9,037	342	28,503	147	22,892
<b>Food and Beverage Stores</b>	<b>2,508</b>	<b>507,156</b>	<b>284</b>	<b>68,588</b>	<b>1,292</b>	<b>342,139</b>	<b>1,076</b>	<b>212,741</b>
Supermarkets and Other Grocery Stores	975	374,897	81	50,774	475	246,522	380	155,708
Convenience Stores	324	41,931	41	6,288	227	53,957	230	25,257
Specialty Food Stores	743	23,629	112	2,817	368	7,769	299	4,783
Beer, Wine, and Liquor Stores	466	66,699	50	8,710	222	33,891	167	26,993
<b>Health and Personal Care Stores</b>	<b>2,756</b>	<b>232,132</b>	<b>324</b>	<b>27,745</b>	<b>1,103</b>	<b>132,066</b>	<b>848</b>	<b>100,292</b>
Pharmacies and Drug Stores	533	130,832	41	14,079	313	88,846	170	62,675
Health and Personal Care Stores	2,223	101,300	283	13,666	790	43,221	678	37,616
<b>Gasoline Stations</b>	<b>689</b>	<b>1,131,972</b>	<b>109</b>	<b>205,748</b>	<b>480</b>	<b>865,228</b>	<b>360</b>	<b>460,776</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>6,461</b>	<b>813,666</b>	<b>756</b>	<b>96,656</b>	<b>3,194</b>	<b>430,770</b>	<b>1,954</b>	<b>208,135</b>
Men's Clothing Stores	221	20,171	13	1,901	137	13,351	55	6,905
Women's Clothing Stores	913	130,807	87	14,186	454	69,995	188	27,172
Family Clothing Stores, Accessories, and Other Stores	3,638	511,184	475	60,465	1,903	239,213	1,216	129,014
Shoe Stores	427	64,214	49	9,891	259	50,829	118	29,116
Jewelry, Luggage, and Leather Goods Stores	1,262	87,290	132	10,213	441	57,383	377	15,928
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>2,737</b>	<b>273,931</b>	<b>443</b>	<b>51,085</b>	<b>1,134</b>	<b>129,483</b>	<b>1,002</b>	<b>113,148</b>
Sporting Goods Stores	1,137	132,155	194	29,767	484	70,476	363	50,894
Hobby, Toy and Musical Instrument Stores	743	89,139	110	14,816	334	41,467	270	33,478
Book, Periodical, and Music Stores	857	52,638	139	6,502	316	17,540	369	28,775
<b>General Merchandise Stores</b>	<b>1,529</b>	<b>1,162,410</b>	<b>212</b>	<b>144,301</b>	<b>822</b>	<b>788,087</b>	<b>525</b>	<b>484,371</b>
<b>Miscellaneous Store Retailers</b>	<b>10,524</b>	<b>418,594</b>	<b>1,615</b>	<b>46,670</b>	<b>5,965</b>	<b>193,720</b>	<b>3,976</b>	<b>140,895</b>
Florists	459	10,780	47	698	163	3,912	186	3,000
Office Supplies and Stationery Stores	284	96,041	25	9,075	125	35,522	76	31,041
Gift, Novelty, and Souvenir Stores	1,767	28,514	379	3,367	926	17,233	845	10,427
Used Merchandise Stores	1,138	17,197	267	1,401	1,002	11,004	515	10,258
Other Miscellaneous Store Retailers	6,876	266,061	897	32,129	3,749	126,050	2,354	86,169
<b>Nonstore Retailers</b>	<b>14,865</b>	<b>201,362</b>	<b>2,271</b>	<b>28,141</b>	<b>9,610</b>	<b>50,599</b>	<b>5,393</b>	<b>43,321</b>
<b>Food Services and Drinking Places</b>	<b>8,113</b>	<b>1,457,906</b>	<b>927</b>	<b>160,646</b>	<b>4,152</b>	<b>736,945</b>	<b>3,237</b>	<b>474,981</b>
Full-Service Restaurants	2,484	770,695	361	91,595	1,256	335,052	1,090	225,637
Limited-Service Eating Places	4,566	618,267	486	65,391	2,409	377,783	1,752	226,696
Special Food Services	881	42,222	62	1,761	388	12,253	319	13,635
Drinking Places (Alcoholic Beverages)	182	26,722	18	1,899	99	11,857	76	9,011
<b>Total Retail and Food Services</b>	<b>59,473</b>	<b>9,254,973</b>	<b>8,159</b>	<b>1,396,703</b>	<b>32,600</b>	<b>5,220,837</b>	<b>21,795</b>	<b>3,325,276</b>
<b>All Other Outlets</b>	<b>32,299</b>	<b>4,025,899</b>	<b>3,235</b>	<b>375,561</b>	<b>13,361</b>	<b>2,004,759</b>	<b>9,075</b>	<b>1,331,038</b>
<b>Total All Outlets</b>	<b>91,772</b>	<b>13,280,872</b>	<b>11,394</b>	<b>1,772,264</b>	<b>45,961</b>	<b>7,225,596</b>	<b>30,870</b>	<b>4,656,314</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	99,067	13,061,269	12,031	1,615,759	46,834	6,608,575	35,636	4,604,586
2009	88,276	10,768,437	11,011	1,338,232	41,426	5,446,210	31,824	3,864,707
2010	88,694	10,800,790	10,891	1,382,244	42,308	5,554,758	31,237	3,894,040
2011	90,861	11,759,043	10,954	1,489,634	45,811	6,115,911	31,605	4,076,785
2012	88,812	12,714,789	10,921	1,592,012	45,131	6,583,182	29,972	4,382,269

NOTE: Detail may not compute to total due to rounding.

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	SAN BERNARDINO		SAN DIEGO		SAN FRANCISCO		SAN JOAQUIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>2,291</b>	<b>921,027</b>	<b>2,813</b>	<b>1,492,387</b>	<b>209</b>	<b>121,803</b>	<b>668</b>	<b>264,815</b>
New Car Dealers	92	558,823	247	1,099,550	23	100,846	35	161,373
Used Car Dealers	472	166,575	757	163,234	30	3,098	136	33,429
Other Motor Vehicle Dealers	201	71,176	317	81,992	24	5,051	63	25,059
Auto. Parts, Accessories and Tire Stores	1,526	124,454	1,492	147,612	132	12,808	434	44,954
<b>Furniture and Home Furnishings Stores</b>	<b>893</b>	<b>112,080</b>	<b>1,411</b>	<b>234,644</b>	<b>524</b>	<b>111,807</b>	<b>205</b>	<b>36,811</b>
Furniture Stores	448	73,665	569	153,089	239	50,820	96	12,263
Home Furnishings Stores	445	38,414	842	81,556	285	60,987	109	24,548
<b>Electronics and Appliance Stores</b>	<b>956</b>	<b>117,889</b>	<b>1,999</b>	<b>293,973</b>	<b>547</b>	<b>84,039</b>	<b>256</b>	<b>32,267</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>819</b>	<b>339,136</b>	<b>1,430</b>	<b>564,267</b>	<b>318</b>	<b>121,509</b>	<b>265</b>	<b>136,982</b>
Building Material and Supplies Dealers	567	327,247	902	529,891	234	116,730	183	125,182
Lawn and Garden Equip. and Supplies Stores	252	11,888	528	34,376	84	4,779	82	11,801
<b>Food and Beverage Stores</b>	<b>1,387</b>	<b>283,277</b>	<b>2,246</b>	<b>511,949</b>	<b>1,221</b>	<b>169,660</b>	<b>632</b>	<b>88,202</b>
Supermarkets and Other Grocery Stores	475	194,432	765	357,012	617	120,847	234	65,089
Convenience Stores	291	52,033	407	62,272	139	8,983	115	10,497
Specialty Food Stores	334	7,255	583	17,308	295	9,328	158	2,545
Beer, Wine, and Liquor Stores	287	29,558	491	75,357	170	30,503	125	10,072
<b>Health and Personal Care Stores</b>	<b>1,056</b>	<b>119,738</b>	<b>1,763</b>	<b>220,264</b>	<b>626</b>	<b>111,411</b>	<b>290</b>	<b>33,061</b>
Pharmacies and Drug Stores	280	61,462	393	131,482	141	69,588	74	22,533
Health and Personal Care Stores	776	58,276	1,370	88,782	485	41,822	216	10,528
<b>Gasoline Stations</b>	<b>599</b>	<b>900,707</b>	<b>784</b>	<b>1,100,646</b>	<b>116</b>	<b>159,231</b>	<b>214</b>	<b>316,135</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>3,170</b>	<b>357,494</b>	<b>5,300</b>	<b>746,501</b>	<b>2,377</b>	<b>436,642</b>	<b>680</b>	<b>64,743</b>
Men's Clothing Stores	132	9,334	175	17,455	106	11,215	21	1,517
Women's Clothing Stores	378	45,352	716	101,689	402	68,346	65	8,378
Family Clothing Stores, Accessories, and Other Stores	1,957	205,347	2,937	485,089	1,144	261,375	422	41,352
Shoe Stores	335	54,500	398	69,863	132	33,871	50	9,117
Jewelry, Luggage, and Leather Goods Stores	368	42,961	1,074	72,404	593	61,834	122	4,379
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>1,150</b>	<b>135,552</b>	<b>2,591</b>	<b>243,971</b>	<b>705</b>	<b>85,356</b>	<b>292</b>	<b>40,095</b>
Sporting Goods Stores	421	60,158	1,021	114,352	156	35,865	140	23,410
Hobby, Toy and Musical Instrument Stores	401	50,167	684	80,825	137	16,442	86	11,961
Book, Periodical, and Music Stores	328	25,228	886	48,795	412	33,049	66	4,724
<b>General Merchandise Stores</b>	<b>1,036</b>	<b>716,565</b>	<b>950</b>	<b>1,081,253</b>	<b>276</b>	<b>193,030</b>	<b>216</b>	<b>241,314</b>
<b>Miscellaneous Store Retailers</b>	<b>5,377</b>	<b>334,788</b>	<b>9,753</b>	<b>368,480</b>	<b>3,594</b>	<b>149,079</b>	<b>1,307</b>	<b>89,727</b>
Florists	139	2,936	541	21,929	223	7,366	40	1,324
Office Supplies and Stationery Stores	117	171,975	195	63,693	61	17,632	30	#
Gift, Novelty, and Souvenir Stores	794	13,122	1,364	34,337	674	25,961	244	2,116
Used Merchandise Stores	1,028	6,141	1,330	20,190	313	8,956	210	4,286
Other Miscellaneous Store Retailers	3,299	140,613	6,323	228,331	2,323	89,164	783	82,001 #
<b>Nonstore Retailers</b>	<b>9,863</b>	<b>50,224</b>	<b>16,732</b>	<b>106,391</b>	<b>3,619</b>	<b>54,570</b>	<b>1,882</b>	<b>16,692</b>
<b>Food Services and Drinking Places</b>	<b>3,986</b>	<b>640,286</b>	<b>7,927</b>	<b>1,398,311</b>	<b>4,547</b>	<b>827,768</b>	<b>1,359</b>	<b>170,020</b>
Full-Service Restaurants	1,127	251,672	2,525	753,166	2,051	567,639	457	72,580
Limited-Service Eating Places	2,406	369,957	4,294	569,197	1,768	175,299	683	92,248
Special Food Services	322	8,405	850	38,971	455	43,192	188	3,894
Drinking Places (Alcoholic Beverages)	131	10,251	258	36,977	273	41,638	31	1,299
<b>Total Retail and Food Services</b>	<b>32,583</b>	<b>5,028,763</b>	<b>55,699</b>	<b>8,363,036</b>	<b>18,679</b>	<b>2,625,905</b>	<b>8,266</b>	<b>1,530,865</b>
<b>All Other Outlets</b>	<b>13,580</b>	<b>2,235,901</b>	<b>26,594</b>	<b>3,292,806</b>	<b>9,028</b>	<b>1,166,810</b>	<b>3,992</b>	<b>648,126</b>
<b>Total All Outlets</b>	<b>46,163</b>	<b>7,264,664</b>	<b>82,293</b>	<b>11,655,842</b>	<b>27,707</b>	<b>3,792,715</b>	<b>12,258</b>	<b>2,178,991</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	49,421	6,881,449	87,450	11,006,966	28,522	3,486,701	13,451	2,065,818
2009	43,535	5,685,343	79,251	9,343,723	26,262	2,887,952	12,187	1,688,838
2010	44,500	5,737,210	79,446	9,570,811	26,063	2,891,620	12,088	1,699,173
2011	47,043	6,326,409	82,292	10,421,128	26,722	3,242,668	12,355	1,848,385
2012	45,936	6,956,488	80,400	11,255,431	26,530	3,560,005	11,922	2,021,033

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013

(Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO		SAN MATEO		SANTA BARBARA		SANTA CLARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>261</b>	<b>110,927</b>	<b>438</b>	<b>374,183</b>	<b>278</b>	<b>145,394</b>	<b>1,107</b>	<b>1,011,073</b>
New Car Dealers	24	74,936	64	319,003	30	116,446	131	888,840
Used Car Dealers	36	9,885	100	17,480	53	6,244	239	34,395
Other Motor Vehicle Dealers	54	11,332	30	5,852	44	5,119	98	24,105
Auto. Parts, Accessories and Tire Stores	147	14,774	244	31,848	151	17,586	639	63,733
<b>Furniture and Home Furnishings Stores</b>	<b>155</b>	<b>17,260</b>	<b>394</b>	<b>83,328</b>	<b>210</b>	<b>23,187</b>	<b>726</b>	<b>142,344</b>
Furniture Stores	68	8,516	168	62,662	96	13,432	309	89,547
Home Furnishings Stores	87	8,744	226	20,667	114	9,754	417	52,797
<b>Electronics and Appliance Stores</b>	<b>132</b>	<b>15,449</b>	<b>444</b>	<b>96,192</b>	<b>197</b>	<b>32,409</b>	<b>1,466</b>	<b>308,551</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>241</b>	<b>73,996</b>	<b>327</b>	<b>190,977</b>	<b>253</b>	<b>97,666</b>	<b>666</b>	<b>351,453</b>
Building Material and Supplies Dealers	144	61,583	229	177,230	136	80,390	492	329,057
Lawn and Garden Equip. and Supplies Stores	97	12,413	98	13,747	117	17,276	174	22,396
<b>Food and Beverage Stores</b>	<b>327</b>	<b>58,508</b>	<b>564</b>	<b>133,852</b>	<b>439</b>	<b>95,173</b>	<b>1,281</b>	<b>248,599</b>
Supermarkets and Other Grocery Stores	82	37,999	241	96,962	172	70,585	437	176,904
Convenience Stores	42	6,547	71	8,742	57	9,904	223	25,089
Specialty Food Stores	66	1,188	142	4,800	67	941	325	5,875
Beer, Wine, and Liquor Stores	137	12,774	110	23,348	143	13,743	296	40,731
<b>Health and Personal Care Stores</b>	<b>150</b>	<b>20,139</b>	<b>359</b>	<b>64,263</b>	<b>211</b>	<b>33,094</b>	<b>919</b>	<b>146,376</b>
Pharmacies and Drug Stores	39	14,634	71	46,232	58	23,996	225	92,206
Health and Personal Care Stores	111	5,505	288	18,031	153	9,098	694	54,170
<b>Gasoline Stations</b>	<b>94</b>	<b>118,838</b>	<b>213</b>	<b>300,409</b>	<b>114</b>	<b>148,184</b>	<b>403</b>	<b>635,380</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>412</b>	<b>48,948</b>	<b>1,084</b>	<b>158,027</b>	<b>562</b>	<b>72,805</b>	<b>2,419</b>	<b>492,821</b>
Men's Clothing Stores	13	2,240	31	4,040	21	1,208	83	11,546
Women's Clothing Stores	61	8,279	159	21,266	98	12,598	401	60,885
Family Clothing Stores, Accessories, and Other Stores	239	29,911	523	103,119	271	44,935	1,218	306,614
Shoe Stores	29	5,492	60	15,940	45	7,151	192	49,017
Jewelry, Luggage, and Leather Goods Stores	70	3,026	311	13,662	127	6,913	525	64,759
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>294</b>	<b>26,029</b>	<b>520</b>	<b>73,300</b>	<b>321</b>	<b>29,315</b>	<b>1,149</b>	<b>162,903</b>
Sporting Goods Stores	134	17,001	183	31,884	150	15,021	379	74,850
Hobby, Toy and Musical Instrument Stores	70	5,212	150	24,028	60	8,649	378	54,175
Book, Periodical, and Music Stores	90	3,815	187	17,388	111	5,644	392	33,878
<b>General Merchandise Stores</b>	<b>94</b>	<b>82,198</b>	<b>205</b>	<b>255,354</b>	<b>134</b>	<b>105,727</b>	<b>367</b>	<b>564,619</b>
<b>Miscellaneous Store Retailers</b>	<b>1,157</b>	<b>35,701</b>	<b>2,248</b>	<b>116,418</b>	<b>1,151</b>	<b>53,095</b>	<b>4,249</b>	<b>161,459</b>
Florists	45	801	121	3,970	65	#	189	4,933
Office Supplies and Stationery Stores	22	6,920	39	39,154	19	7,759	82	27,393
Gift, Novelty, and Souvenir Stores	220	3,908	369	11,351	170	6,608	738	13,629
Used Merchandise Stores	152	2,196	240	4,596	150	3,698	336	8,476
Other Miscellaneous Store Retailers	718	21,876	1,479	57,346	747	35,029 #	2,904	107,028
<b>Nonstore Retailers</b>	<b>2,257</b>	<b>9,212</b>	<b>2,954</b>	<b>39,369</b>	<b>2,892</b>	<b>14,460</b>	<b>8,470</b>	<b>113,684</b>
<b>Food Services and Drinking Places</b>	<b>870</b>	<b>119,382</b>	<b>2,203</b>	<b>374,145</b>	<b>1,155</b>	<b>177,989</b>	<b>4,965</b>	<b>866,406</b>
Full-Service Restaurants	416	74,322	839	214,045	483	95,827	1,691	443,432
Limited-Service Eating Places	376	41,267	954	130,819	499	73,638	2,325	338,073
Special Food Services	59	1,557	363	25,791	126	3,313	823	71,250
Drinking Places (Alcoholic Beverages)	19	2,236	47	3,490	47	5,211	126	13,650
<b>Total Retail and Food Services</b>	<b>6,444</b>	<b>736,586</b>	<b>11,953</b>	<b>2,259,817</b>	<b>7,917</b>	<b>1,028,498</b>	<b>28,187</b>	<b>5,205,667</b>
<b>All Other Outlets</b>	<b>3,141</b>	<b>422,947</b>	<b>7,304</b>	<b>1,015,038</b>	<b>4,435</b>	<b>390,257</b>	<b>15,677</b>	<b>3,385,442</b>
<b>Total All Outlets</b>	<b>9,585</b>	<b>1,159,533</b>	<b>19,257</b>	<b>3,274,856</b>	<b>12,352</b>	<b>1,418,754</b>	<b>43,864</b>	<b>8,591,109</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	10,137	912,042	20,432	3,101,507	13,360	1,375,548	48,148	7,736,596
2009	9,361	760,109	18,678	2,610,642	12,229	1,164,721	43,254	6,209,072
2010	9,172	773,032	18,446	2,651,240	12,068	1,182,298	42,399	6,678,215
2011	9,324	899,972	18,854	2,900,335	12,069	1,261,522	42,916	7,462,050
2012	9,145	1,019,490	18,593	3,137,230	12,015	1,384,696	42,232	8,208,388

NOTE: Detail may not compute to total due to rounding.

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ		SHASTA		SOLANO		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>169</b>	<b>67,863</b>	<b>215</b>	<b>87,580</b>	<b>309</b>	<b>195,734</b>	<b>376</b>	<b>209,745</b>
New Car Dealers	14	47,035	10	41,496	31	154,895	33	159,609
Used Car Dealers	38	5,396	46	18,748	75	5,989	89	11,153
Other Motor Vehicle Dealers	28	3,094	45	9,821	43	15,424	58	11,882
Auto. Parts, Accessories and Tire Stores	89	12,337	114	17,515	160	19,427	196	27,101
<b>Furniture and Home Furnishings Stores</b>	<b>131</b>	<b>11,478</b>	<b>67</b>	<b>10,750</b>	<b>113</b>	<b>19,341</b>	<b>225</b>	<b>30,276</b>
Furniture Stores	58	5,453	27	7,626	46	11,807	99	18,305
Home Furnishings Stores	73	6,025	40	3,123	67	7,534	126	11,971
<b>Electronics and Appliance Stores</b>	<b>167</b>	<b>14,330</b>	<b>97</b>	<b>12,135</b>	<b>138</b>	<b>24,908</b>	<b>225</b>	<b>39,031</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>186</b>	<b>59,824</b>	<b>163</b>	<b>44,688</b>	<b>149</b>	<b>75,375</b>	<b>340</b>	<b>137,953</b>
Building Material and Supplies Dealers	106	51,786	96	39,874	111	70,159	192	123,956
Lawn and Garden Equip. and Supplies Stores	80	8,039	67	4,815	38	5,216	148	13,997
<b>Food and Beverage Stores</b>	<b>252</b>	<b>54,127</b>	<b>114</b>	<b>31,903</b>	<b>270</b>	<b>51,796</b>	<b>630</b>	<b>116,317</b>
Supermarkets and Other Grocery Stores	96	37,546	61	27,386	90	36,690	180	81,639
Convenience Stores	29	3,963	11	697	48	5,631	65	10,522
Specialty Food Stores	69	2,248	26	244	63	1,683	110	2,536
Beer, Wine, and Liquor Stores	58	10,370	16	3,576	69	7,793	275	21,619
<b>Health and Personal Care Stores</b>	<b>152</b>	<b>24,597</b>	<b>85</b>	<b>11,824</b>	<b>138</b>	<b>20,809</b>	<b>202</b>	<b>33,978</b>
Pharmacies and Drug Stores	46	19,279	41	8,510	24	11,813	54	24,877
Health and Personal Care Stores	106	5,318	44	3,314	114	8,997	148	9,101
<b>Gasoline Stations</b>	<b>76</b>	<b>86,965</b>	<b>89</b>	<b>80,026</b>	<b>143</b>	<b>166,150</b>	<b>139</b>	<b>175,757</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>473</b>	<b>34,081</b>	<b>155</b>	<b>21,257</b>	<b>441</b>	<b>92,867</b>	<b>598</b>	<b>68,315</b>
Men's Clothing Stores	16	1,075	7	#	19	2,439	22	2,594
Women's Clothing Stores	76	4,929	16	1,966	60	10,059	97	11,875
Family Clothing Stores, Accessories, and Other Stores	257	21,293	73	14,950	252	57,575	278	38,679
Shoe Stores	32	4,461	18	3,022	36	12,467	55	10,339
Jewelry, Luggage, and Leather Goods Stores	92	2,322	41	1,319	74	10,328	146	4,827
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>294</b>	<b>18,166</b>	<b>155</b>	<b>17,589</b>	<b>200</b>	<b>27,945</b>	<b>352</b>	<b>38,433</b>
Sporting Goods Stores	111	8,301	76	11,654	89	13,901	112	18,955
Hobby, Toy and Musical Instrument Stores	83	6,436	31	3,446	49	9,481	91	11,169
Book, Periodical, and Music Stores	100	3,429	48	2,488	62	4,564	149	8,309
<b>General Merchandise Stores</b>	<b>62</b>	<b>59,473</b>	<b>34</b>	<b>74,361</b>	<b>93</b>	<b>152,700</b>	<b>92</b>	<b>156,094</b>
<b>Miscellaneous Store Retailers</b>	<b>1,005</b>	<b>30,930</b>	<b>650</b>	<b>19,912</b>	<b>931</b>	<b>35,852</b>	<b>1,836</b>	<b>61,907</b>
Florists	37	627	14	550	32	1,092	62	1,274
Office Supplies and Stationery Stores	13	7,640	13	2,798	9	4,039	23	11,578
Gift, Novelty, and Souvenir Stores	205	2,842	91	1,250	100	2,180	257	4,471
Used Merchandise Stores	153	2,125	102	1,112	132	3,045	306	4,160
Other Miscellaneous Store Retailers	597	17,696	430	14,201	658	25,497	1,188	40,425
<b>Nonstore Retailers</b>	<b>2,190</b>	<b>9,932</b>	<b>1,875</b>	<b>5,024</b>	<b>1,710</b>	<b>11,669</b>	<b>4,806</b>	<b>23,704</b>
<b>Food Services and Drinking Places</b>	<b>696</b>	<b>93,027</b>	<b>466</b>	<b>51,196</b>	<b>861</b>	<b>127,126</b>	<b>1,350</b>	<b>162,953</b>
Full-Service Restaurants	273	53,734	161	26,305	261	51,550	565	91,904
Limited-Service Eating Places	323	35,666	227	22,829	463	70,995	544	62,596
Special Food Services	77	1,832	50	397	104	2,232	192	3,365
Drinking Places (Alcoholic Beverages)	23	1,795	28	1,665	33	2,349	49	5,088
<b><i>Total Retail and Food Services</i></b>	<b>5,853</b>	<b>564,793</b>	<b>4,165</b>	<b>468,244</b>	<b>5,496</b>	<b>1,002,273</b>	<b>11,171</b>	<b>1,254,463</b>
<b><i>All Other Outlets</i></b>	<b>2,453</b>	<b>157,137</b>	<b>1,915</b>	<b>167,238</b>	<b>2,427</b>	<b>473,757</b>	<b>6,176</b>	<b>495,985</b>
<b><i>Total All Outlets</i></b>	<b>8,306</b>	<b>721,930</b>	<b>6,080</b>	<b>635,481</b>	<b>7,923</b>	<b>1,476,030</b>	<b>17,347</b>	<b>1,750,448</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	8,679	698,230	6,044	612,629	8,678	1,373,583	18,020	1,713,271
2009	8,078	584,519	5,273	505,165	7,683	1,252,596	16,499	1,417,012
2010	7,936	605,423	5,238	625,535	7,560	1,194,512	16,714	1,424,157
2011	8,183	633,684	5,375	552,384	7,748	1,260,013	16,715	1,504,107
2012	8,051	683,511	5,343	587,607	7,732	1,363,172	16,606	1,607,303

NOTE: Detail may not compute to total due to rounding.

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	STANISLAUS		TULARE		VENTURA		YOLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>627</b>	<b>240,187</b>	<b>381</b>	<b>142,774</b>	<b>575</b>	<b>435,360</b>	<b>158</b>	<b>69,551</b>
New Car Dealers	32	124,644	36	97,243	72	345,868	13	44,495
Used Car Dealers	177	70,649	73	15,947	106	34,048	30	4,149
Other Motor Vehicle Dealers	42	14,698	21	3,765	92	18,292	13	5,192
Auto. Parts, Accessories and Tire Stores	376	30,196	251	25,819	305	37,151	102	15,715
<b>Furniture and Home Furnishings Stores</b>	<b>184</b>	<b>20,940</b>	<b>141</b>	<b>13,690</b>	<b>308</b>	<b>44,368</b>	<b>53</b>	<b>24,442</b>
Furniture Stores	90	12,046	73	7,942	131	23,068	28	#
Home Furnishings Stores	94	8,894	68	5,748	177	21,300	25	24,442 #
<b>Electronics and Appliance Stores</b>	<b>238</b>	<b>27,028</b>	<b>151</b>	<b>40,043</b>	<b>402</b>	<b>64,097</b>	<b>83</b>	<b>7,544</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>234</b>	<b>124,241</b>	<b>236</b>	<b>77,579</b>	<b>349</b>	<b>163,145</b>	<b>95</b>	<b>48,122</b>
Building Material and Supplies Dealers	159	110,166	114	63,464	232	146,124	65	43,896
Lawn and Garden Equip. and Supplies Stores	75	14,075	122	14,115	117	17,021	30	4,226
<b>Food and Beverage Stores</b>	<b>463</b>	<b>71,671</b>	<b>312</b>	<b>49,459</b>	<b>646</b>	<b>134,098</b>	<b>154</b>	<b>35,800</b>
Supermarkets and Other Grocery Stores	202	48,640	179	42,119	235	98,280	66	28,210
Convenience Stores	87	8,789	41	3,082	93	11,793	25	3,638
Specialty Food Stores	102	1,895	58	753	162	3,945	29	1,681
Beer, Wine, and Liquor Stores	72	12,347	34	3,506	156	20,081	34	2,270
<b>Health and Personal Care Stores</b>	<b>217</b>	<b>28,937</b>	<b>170</b>	<b>23,010</b>	<b>415</b>	<b>59,067</b>	<b>80</b>	<b>8,607</b>
Pharmacies and Drug Stores	57	19,011	52	13,477	116	35,206	19	6,788
Health and Personal Care Stores	160	9,927	118	9,533	299	23,861	61	1,819
<b>Gasoline Stations</b>	<b>160</b>	<b>177,132</b>	<b>180</b>	<b>163,452</b>	<b>187</b>	<b>300,561</b>	<b>64</b>	<b>94,825</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>572</b>	<b>76,129</b>	<b>689</b>	<b>56,600</b>	<b>1,100</b>	<b>195,518</b>	<b>148</b>	<b>14,051</b>
Men's Clothing Stores	23	1,783	21	1,729	43	5,177	2	#
Women's Clothing Stores	69	10,922	97	6,330	188	30,168	13	2,259
Family Clothing Stores, Accessories, and Other Stores	315	44,592	430	34,797	577	116,728	98	9,592 #
Shoe Stores	56	12,158	48	8,919	116	22,901	8	1,441
Jewelry, Luggage, and Leather Goods Stores	109	6,674	93	4,825	176	20,545	27	758
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>248</b>	<b>31,695</b>	<b>186</b>	<b>21,770</b>	<b>531</b>	<b>70,227</b>	<b>128</b>	<b>10,637</b>
Sporting Goods Stores	99	11,619	67	8,674	231	35,297	55	5,308
Hobby, Toy and Musical Instrument Stores	77	14,027	60	8,901	133	21,520	31	2,546
Book, Periodical, and Music Stores	72	6,050	59	4,195	167	13,410	42	2,782
<b>General Merchandise Stores</b>	<b>176</b>	<b>188,559</b>	<b>156</b>	<b>151,513</b>	<b>301</b>	<b>259,076</b>	<b>36</b>	<b>76,530</b>
<b>Miscellaneous Store Retailers</b>	<b>1,018</b>	<b>46,459</b>	<b>940</b>	<b>29,338</b>	<b>2,041</b>	<b>69,879</b>	<b>443</b>	<b>19,045</b>
Florists	51	998	28	787	96	1,913	17	273
Office Supplies and Stationery Stores	24	8,425	11	4,049	48	13,099	7	2,155
Gift, Novelty, and Souvenir Stores	199	3,284	169	1,954	257	5,159	91	674
Used Merchandise Stores	171	1,362	241	1,890	232	4,140	44	1,247
Other Miscellaneous Store Retailers	573	32,390	491	20,658	1,408	45,568	284	14,695
<b>Nonstore Retailers</b>	<b>1,368</b>	<b>10,997</b>	<b>1,182</b>	<b>7,049</b>	<b>4,989</b>	<b>35,023</b>	<b>582</b>	<b>8,570</b>
<b>Food Services and Drinking Places</b>	<b>1,060</b>	<b>141,466</b>	<b>824</b>	<b>101,690</b>	<b>1,890</b>	<b>298,327</b>	<b>455</b>	<b>59,670</b>
Full-Service Restaurants	334	59,733	265	40,147	682	144,689	168	28,492 #
Limited-Service Eating Places	572	77,750	464	59,483	988	146,537	246	30,465
Special Food Services	122	2,061	74	1,201	183	4,922	30	#
Drinking Places (Alcoholic Beverages)	32	1,922	21	859	37	2,180	11	712
<b>Total Retail and Food Services</b>	<b>6,565</b>	<b>1,185,442</b>	<b>5,548</b>	<b>877,967</b>	<b>13,734</b>	<b>2,128,747</b>	<b>2,479</b>	<b>477,393</b>
<b>All Other Outlets</b>	<b>3,024</b>	<b>585,199</b>	<b>2,495</b>	<b>452,811</b>	<b>7,962</b>	<b>857,042</b>	<b>1,448</b>	<b>353,284</b>
<b>Total All Outlets</b>	<b>9,589</b>	<b>1,770,641</b>	<b>8,043</b>	<b>1,330,778</b>	<b>21,696</b>	<b>2,985,788</b>	<b>3,927</b>	<b>830,677</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2008	11,069	1,600,715	8,885	1,122,779	24,315	2,693,021	4,183	744,389
2009	9,873	1,370,129	8,134	961,094	22,008	2,280,585	3,813	668,551
2010	9,449	1,379,106	8,127	994,096	22,219	2,326,018	3,848	646,885
2011	9,638	1,536,475	8,211	1,118,847	21,642	2,499,749	3,929	699,401
2012	9,362	1,656,805	8,208	1,259,748	21,203	2,676,099	3,856	748,846

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 3, these are included in the class-of-business group to which they belong when possible.

NOTE: Detail may not compute to total due to rounding.

**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	ALPINE		AMADOR		CALAVERAS		COLUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	2	#	42	5,208	51	1,588	25	7,627
Home Furnishings and Appliance Stores	3	#	47	2,821	50	1,691	9	503
Bldg. Matrl. and Garden Equip. and Supplies	--	#	42	10,953	42	5,106	24	2,784
Food and Beverage Stores	6	57	56	6,856	58	7,387	24	2,008
Gasoline Stations	1	#	23	12,883	27	11,414	15	8,305
Clothing and Clothing Accessories Stores	1	#	48	1,077	60	896	14	205
General Merchandise Stores	1	#	23	#	19	1,152	9	114
Food Services and Drinking Places	10	248	113	7,348	114	7,396	52	4,890
Other Retail Group	19	1,173 #	526	19,659 #	611	9,392	152	3,826
Total Retail and Food Services	<b>43</b>	<b>1,479</b>	<b>920</b>	<b>66,804</b>	<b>1,032</b>	<b>46,022</b>	<b>324</b>	<b>30,263</b>
All Other Outlets	30	7,192	394	22,652	416	23,925	205	56,117
Totals All Outlets	<b>73</b>	<b>8,670</b>	<b>1,314</b>	<b>89,456</b>	<b>1,448</b>	<b>69,947</b>	<b>529</b>	<b>86,381</b>
Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	9	3,180	36	6,612	21	5,362	53	9,530
Home Furnishings and Appliance Stores	14	577	10	647	16	1,003	54	2,853
Bldg. Matrl. and Garden Equip. and Supplies	15	6,068	26	2,989	21	3,886	46	9,657
Food and Beverage Stores	22	4,372	23	3,198	17	4,610	59	13,486
Gasoline Stations	8	6,461	18	11,961	27	18,711	21	14,514
Clothing and Clothing Accessories Stores	21	450	10	252	21	533	33	793
General Merchandise Stores	6	#	12	#	13	4,905	13	14,984
Food Services and Drinking Places	64	4,841	63	4,574	60	6,374	146	10,319
Other Retail Group	207	11,643 #	271	9,869 #	280	6,037	752	9,014
Total Retail and Food Services	<b>366</b>	<b>37,592</b>	<b>469</b>	<b>40,102</b>	<b>476</b>	<b>51,422</b>	<b>1,177</b>	<b>85,148</b>
All Other Outlets	168	15,494	225	31,520	224	22,701	541	36,544
Totals All Outlets	<b>534</b>	<b>53,085</b>	<b>694</b>	<b>71,621</b>	<b>700</b>	<b>74,123</b>	<b>1,718</b>	<b>121,692</b>
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	20	6,883	145	36,010	21	540	10	1,475
Home Furnishings and Appliance Stores	15	1,419	91	5,172	16	295	6	277
Bldg. Matrl. and Garden Equip. and Supplies	28	3,314	80	26,999	21	1,912	18	1,083
Food and Beverage Stores	18	1,947	116	21,760	28	3,459	11	821
Gasoline Stations	18	7,689	58	63,277	11	2,633	5	1,730
Clothing and Clothing Accessories Stores	13	1,232	179	6,866	24	298	3	#
General Merchandise Stores	6	#	45	16,752	4	160	1	#
Food Services and Drinking Places	46	3,711	254	23,827	50	2,140	36	1,120
Other Retail Group	215	11,184 #	860	21,334	237	2,673	146	1,745 #
Total Retail and Food Services	<b>379</b>	<b>37,379</b>	<b>1,828</b>	<b>221,997</b>	<b>412</b>	<b>14,110</b>	<b>236</b>	<b>8,250</b>
All Other Outlets	209	17,175	826	102,973	211	16,546	110	10,652
Totals All Outlets	<b>588</b>	<b>54,555</b>	<b>2,654</b>	<b>324,970</b>	<b>623</b>	<b>30,656</b>	<b>346</b>	<b>18,903</b>
Type of business	MONO		PLUMAS		SAN BENITO		SIERRA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	10	377	23	1,356	52	10,847	2	#
Home Furnishings and Appliance Stores	15	512	32	372	33	1,442	2	#
Bldg. Matrl. and Garden Equip. and Supplies	19	1,976	35	2,371	34	4,689	8	494
Food and Beverage Stores	25	4,033	21	4,202	40	6,973	5	293
Gasoline Stations	13	4,317	18	3,979	14	17,296	3	#
Clothing and Clothing Accessories Stores	28	3,000	46	368	44	734	1	#
General Merchandise Stores	16	607	9	419	9	8,897	5	18
Food Services and Drinking Places	86	19,953	89	2,535	121	11,216	15	276
Other Retail Group	204	9,765	494	3,441	437	12,829	52	636 #
Total Retail and Food Services	<b>416</b>	<b>44,540</b>	<b>767</b>	<b>19,043</b>	<b>784</b>	<b>74,923</b>	<b>93</b>	<b>1,718</b>
All Other Outlets	195	18,054	308	16,691	416	41,532	23	1,616
Totals All Outlets	<b>611</b>	<b>62,594</b>	<b>1,075</b>	<b>35,734</b>	<b>1,200</b>	<b>116,455</b>	<b>116</b>	<b>3,334</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	SISKIYOU		SUTTER		TEHAMA		TRINITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	49	5,937	114	38,237	60	29,634	12	388
Home Furnishings and Appliance Stores	50	1,787	81	7,536	30	1,788	9	207
Bldg. Matrl. and Garden Equip. and Supplies	73	5,481	58	31,497	41	13,428	14	2,250
Food and Beverage Stores	50	8,041	85	14,054	52	7,687	21	777
Gasoline Stations	36	33,205	41	34,548	28	59,500	13	4,438
Clothing and Clothing Accessories Stores	29	699	103	12,783	21	669	8	158
General Merchandise Stores	9	#	24	51,115	11	#	3	#
Food Services and Drinking Places	149	8,032	180	23,785	133	10,441	41	1,539
Other Retail Group	852	14,662 #	585	23,606	716	19,720 #	307	2,356 #
Total Retail and Food Services	<b>1,297</b>	<b>77,843</b>	<b>1,271</b>	<b>237,160</b>	<b>1,092</b>	<b>142,867</b>	<b>428</b>	<b>12,113</b>
All Other Outlets	580	34,265	597	90,457	462	45,074	150	4,820
Totals All Outlets	<b>1,877</b>	<b>112,108</b>	<b>1,868</b>	<b>327,617</b>	<b>1,554</b>	<b>187,941</b>	<b>578</b>	<b>16,933</b>

  

Type of business	TUOLUMNE		YUBA	
	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services				
Motor Vehicle and Parts Dealers	53	15,209	53	8,885
Home Furnishings and Appliance Stores	58	4,201	41	1,850
Bldg. Matrl. and Garden Equip. and Supplies	51	13,951	44	4,998
Food and Beverage Stores	53	8,238	56	4,815
Gasoline Stations	27	20,292	29	24,959
Clothing and Clothing Accessories Stores	89	3,819	55	689
General Merchandise Stores	23	15,237	18	#
Food Services and Drinking Places	163	12,015	113	10,567
Other Retail Group	719	14,631	458	20,934 #
Total Retail and Food Services	<b>1,236</b>	<b>107,592</b>	<b>867</b>	<b>77,697</b>
All Other Outlets	571	27,841	316	34,457
Totals All Outlets	<b>1,807</b>	<b>135,433</b>	<b>1,183</b>	<b>112,153</b>

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 4, these are included with "Other Retail Group" when possible.

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS		ALAMEDA		ALHAMBRA		ALISO VIEJO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	14	599	55	4,646	72	100,744	15	1,386
Home Furnishings and Appliance Stores	57	11,365	90	3,718	76	4,604	77	10,418
Bldg. Matrl. and Garden Equip. and Supplies	13	3,830	31	4,277	26	#	8	#
Food and Beverage Stores	16	4,453	76	15,812	52	7,541	16	6,358
Gasoline Stations	14	21,456	10	18,969	10	25,006	12	16,858
Clothing and Clothing Accessories Stores	38	871	127	8,623	85	4,830	70	#
General Merchandise Stores	17	127	26	#	38	56,380	22	#
Food Services and Drinking Places	68	13,991	237	28,357	208	38,726	69	15,775
Other Retail Group	287	6,429	1,196	21,374 #	515	37,143 #	363	35,033 #
Total Retail and Food Services	<b>524</b>	<b>63,119</b>	<b>1,848</b>	<b>105,776</b>	<b>1,082</b>	<b>274,975</b>	<b>652</b>	<b>85,828</b>
All Other Outlets	308	10,867	578	54,675	483	29,635	353	13,239
Totals All Outlets	<b>832</b>	<b>73,986</b>	<b>2,426</b>	<b>160,451</b>	<b>1,565</b>	<b>304,610</b>	<b>1,005</b>	<b>99,067</b>
Type of business	ANAHEIM		ANTIOCH		APPLE VALLEY		ARCADIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	361	139,647	53	36,600	41	3,675	34	#
Home Furnishings and Appliance Stores	381	40,272	53	5,056	52	5,906	96	2,976
Bldg. Matrl. and Garden Equip. and Supplies	182	104,529	27	#	18	15,402	15	1,490
Food and Beverage Stores	284	38,096	48	11,444	33	10,478	57	9,569
Gasoline Stations	82	138,211	25	26,937	12	20,157	13	22,329
Clothing and Clothing Accessories Stores	454	26,234	91	8,084	55	4,965	197	48,663
General Merchandise Stores	113	48,045	25	57,069	21	24,572	45	17,785
Food Services and Drinking Places	777	163,602	154	23,202	112	17,358	231	37,753
Other Retail Group	2,325	75,265	484	32,077 #	476	9,496	672	40,752 #
Total Retail and Food Services	<b>4,959</b>	<b>773,900</b>	<b>960</b>	<b>200,469</b>	<b>820</b>	<b>112,009</b>	<b>1,360</b>	<b>181,316</b>
All Other Outlets	3,491	575,686	382	33,921	268	7,363	604	25,952
Totals All Outlets	<b>8,450</b>	<b>1,349,586</b>	<b>1,342</b>	<b>234,390</b>	<b>1,088</b>	<b>119,372</b>	<b>1,964</b>	<b>207,268</b>
Type of business	ARROYO GRANDE		ATASCADERO		AUBURN		AZUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	16	8,524	41	5,410	35	12,045	46	3,464
Home Furnishings and Appliance Stores	34	4,093	28	2,064	33	1,613	31	1,046
Bldg. Matrl. and Garden Equip. and Supplies	17	4,932	26	12,423	20	3,059	16	623
Food and Beverage Stores	20	4,627	25	9,638	22	3,512	40	4,063
Gasoline Stations	7	10,374	11	13,317	7	#	14	19,043
Clothing and Clothing Accessories Stores	30	#	21	668	43	1,081	40	3,280
General Merchandise Stores	7	#	9	3,652	6	#	18	37,862
Food Services and Drinking Places	68	8,719	67	8,722	69	6,775	102	12,313
Other Retail Group	276	22,420 #	344	7,587	381	67,726 #	254	7,612
Total Retail and Food Services	<b>475</b>	<b>63,690</b>	<b>572</b>	<b>63,481</b>	<b>616</b>	<b>95,810</b>	<b>561</b>	<b>89,306</b>
All Other Outlets	185	5,071	303	8,910	262	10,447	359	18,255
Totals All Outlets	<b>660</b>	<b>68,760</b>	<b>875</b>	<b>72,391</b>	<b>878</b>	<b>106,257</b>	<b>920</b>	<b>107,561</b>
Type of business	BAKERSFIELD		BALDWIN PARK		BARSTOW		BEAUMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	317	273,000	55	6,029	31	6,419	35	6,446
Home Furnishings and Appliance Stores	282	50,083	45	1,081	14	1,426	31	5,240
Bldg. Matrl. and Garden Equip. and Supplies	109	84,333	30	15,185	5	#	20	#
Food and Beverage Stores	229	52,346	62	6,796	36	7,785	21	4,875
Gasoline Stations	106	125,035	12	16,603	25	63,627	8	17,159
Clothing and Clothing Accessories Stores	420	71,608	48	1,886	52	28,105	57	#
General Merchandise Stores	98	211,395	25	21,527	12	#	39	17,407
Food Services and Drinking Places	807	148,348	112	18,077	97	16,727	65	8,703
Other Retail Group	2,949	93,644	256	10,461	129	19,374 #	560	16,945 #
Total Retail and Food Services	<b>5,317</b>	<b>1,109,791</b>	<b>645</b>	<b>97,646</b>	<b>401</b>	<b>143,463</b>	<b>836</b>	<b>76,775</b>
All Other Outlets	2,058	336,801	419	30,543	123	5,521	166	6,263
Totals All Outlets	<b>7,375</b>	<b>1,446,593</b>	<b>1,064</b>	<b>128,189</b>	<b>524</b>	<b>148,984</b>	<b>1,002</b>	<b>83,038</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	BELLFLOWER		BERKELEY		BEVERLY HILLS		BREA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	99	25,755	40	29,735	25	78,598	61	6,269
Home Furnishings and Appliance Stores	58	1,773	162	16,123	108	9,174	95	13,033
Bldg. Matrl. and Garden Equip. and Supplies	15	1,388	48	19,375	13	545	25	25,406
Food and Beverage Stores	53	7,474	136	25,266	31	5,009	38	10,537
Gasoline Stations	19	30,122	25	24,425	7	8,803	12	24,788
Clothing and Clothing Accessories Stores	41	1,310	257	12,636	405	206,008	187	63,594
General Merchandise Stores	24	5,535	48	2,586	31	66,122	31	44,983
Food Services and Drinking Places	150	16,571	535	66,429	202	80,039	169	50,419
Other Retail Group	352	6,865	1,730	54,257	908	30,931	471	33,702
Total Retail and Food Services	<b>811</b>	<b>96,794</b>	<b>2,981</b>	<b>250,832</b>	<b>1,730</b>	<b>485,230</b>	<b>1,089</b>	<b>272,730</b>
All Other Outlets	400	14,391	1,183	81,744	832	93,049	855	112,625
Totals All Outlets	<b>1,211</b>	<b>111,185</b>	<b>4,164</b>	<b>332,576</b>	<b>2,562</b>	<b>578,280</b>	<b>1,944</b>	<b>385,355</b>
Type of business	BRENTWOOD		BUENA PARK		BURBANK		BURLINGAME	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	48	9,368	45	149,984	97	39,348	44	65,676
Home Furnishings and Appliance Stores	45	10,069	93	173,803	214	93,291	55	4,403
Bldg. Matrl. and Garden Equip. and Supplies	21	15,188	22	#	51	41,494	27	7,122
Food and Beverage Stores	32	10,463	56	8,986	98	25,977	43	6,628
Gasoline Stations	16	22,499	12	20,026	31	43,550	11	10,456
Clothing and Clothing Accessories Stores	79	11,557	117	10,034	239	34,363	102	11,204
General Merchandise Stores	9	4,083	35	27,261	53	69,396	12	#
Food Services and Drinking Places	124	20,812	207	41,010	396	81,405	150	26,560
Other Retail Group	312	13,423	562	23,339 #	1,082	56,307	373	12,295 #
Total Retail and Food Services	<b>686</b>	<b>117,460</b>	<b>1,149</b>	<b>454,442</b>	<b>2,261</b>	<b>485,130</b>	<b>817</b>	<b>144,342</b>
All Other Outlets	273	14,735	659	86,064	1,494	153,666	608	60,478
Totals All Outlets	<b>959</b>	<b>132,195</b>	<b>1,808</b>	<b>540,506</b>	<b>3,755</b>	<b>638,795</b>	<b>1,425</b>	<b>204,820</b>
Type of business	CALABASAS		CALEXICO		CAMARILLO		CAMPBELL	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	13	32,666	51	9,711	45	17,376	59	5,960
Home Furnishings and Appliance Stores	33	2,038	47	1,276	68	4,343	88	18,503
Bldg. Matrl. and Garden Equip. and Supplies	5	#	20	355	26	22,146	31	30,189
Food and Beverage Stores	20	6,570	30	3,892	55	12,263	36	11,073
Gasoline Stations	7	9,964	15	12,282	20	35,310	17	31,428
Clothing and Clothing Accessories Stores	78	6,606	173	8,483	171	80,066	51	11,091
General Merchandise Stores	11	#	48	#	19	18,867	9	5,355
Food Services and Drinking Places	54	11,446	72	10,133	179	32,747	155	31,998
Other Retail Group	293	9,532 #	556	31,841 #	678	22,021	460	17,982
Total Retail and Food Services	<b>514</b>	<b>78,822</b>	<b>1,012</b>	<b>77,975</b>	<b>1,261</b>	<b>245,140</b>	<b>906</b>	<b>163,580</b>
All Other Outlets	280	35,592	223	2,974	920	56,560	680	34,933
Totals All Outlets	<b>794</b>	<b>114,414</b>	<b>1,235</b>	<b>80,949</b>	<b>2,181</b>	<b>301,700</b>	<b>1,586</b>	<b>198,513</b>
Type of business	CAPITOLA		CARLSBAD		CARSON		CATHEDRAL CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	8	15,336	58	171,352	85	91,844	73	83,755
Home Furnishings and Appliance Stores	28	4,857	165	17,472	55	25,429	53	4,647
Bldg. Matrl. and Garden Equip. and Supplies	7	#	45	4,017	31	18,616	13	2,555
Food and Beverage Stores	20	7,878	58	20,919	61	9,534	37	9,000
Gasoline Stations	5	6,905	25	38,448	31	114,271	16	20,363
Clothing and Clothing Accessories Stores	84	10,226	321	74,194	112	4,968	34	2,882
General Merchandise Stores	9	18,515	28	52,457	36	30,732	9	8,229
Food Services and Drinking Places	75	12,645	273	56,018	238	33,189	124	15,087
Other Retail Group	225	13,418 #	1,494	30,597	510	37,927	300	6,995
Total Retail and Food Services	<b>461</b>	<b>89,782</b>	<b>2,467</b>	<b>465,473</b>	<b>1,159</b>	<b>366,509</b>	<b>659</b>	<b>153,513</b>
All Other Outlets	148	7,498	1,440	166,653	957	148,451	290	25,160
Totals All Outlets	<b>609</b>	<b>97,280</b>	<b>3,907</b>	<b>632,126</b>	<b>2,116</b>	<b>514,959</b>	<b>949</b>	<b>178,673</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	CERES		CERRITOS		CHICO		CHINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	36	7,964	39	239,171	88	44,136	93	20,888
Home Furnishings and Appliance Stores	35	914	91	14,189	106	20,558	113	11,128
Bldg. Matrl. and Garden Equip. and Supplies	19	11,148	15	#	57	33,463	48	9,566
Food and Beverage Stores	45	5,530	26	3,855	72	20,439	46	10,050
Gasoline Stations	17	21,647	10	13,519	33	35,479	21	34,352
Clothing and Clothing Accessories Stores	67	1,497	131	58,182	152	20,959	128	28,322
General Merchandise Stores	24	17,517	24	45,660	30	59,382	44	55,815
Food Services and Drinking Places	97	11,510	157	35,610	312	42,624	176	29,831
Other Retail Group	246	7,369	411	41,767 #	1,025	36,361	532	23,943
Total Retail and Food Services	<b>586</b>	<b>85,098</b>	<b>904</b>	<b>451,953</b>	<b>1,875</b>	<b>313,400</b>	<b>1,201</b>	<b>223,895</b>
All Other Outlets	198	28,000	610	100,357	779	72,540	1,170	152,647
Totals All Outlets	<b>784</b>	<b>113,098</b>	<b>1,514</b>	<b>552,310</b>	<b>2,654</b>	<b>385,940</b>	<b>2,371</b>	<b>376,542</b>
Type of business	CHINO HILLS		CHULA VISTA		CITRUS HEIGHTS		CLAREMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	25	3,585	188	62,851	54	13,138	8	#
Home Furnishings and Appliance Stores	79	3,812	195	36,688	71	9,925	27	733
Bldg. Matrl. and Garden Equip. and Supplies	14	#	70	26,830	20	14,512	12	608
Food and Beverage Stores	36	12,394	143	33,100	57	12,214	23	7,035
Gasoline Stations	11	25,205	50	73,235	19	19,916	8	11,934
Clothing and Clothing Accessories Stores	94	8,707	307	33,588	120	19,233	61	1,598
General Merchandise Stores	30	#	72	150,093	35	73,480	16	203
Food Services and Drinking Places	127	28,469	448	82,841	165	29,212	101	16,497
Other Retail Group	408	49,697 #	1,234	51,077	554	25,824	393	26,857 #
Total Retail and Food Services	<b>824</b>	<b>131,869</b>	<b>2,707</b>	<b>550,303</b>	<b>1,095</b>	<b>217,453</b>	<b>649</b>	<b>65,465</b>
All Other Outlets	330	15,552	1,344	59,696	324	14,011	217	5,514
Totals All Outlets	<b>1,154</b>	<b>147,421</b>	<b>4,051</b>	<b>609,999</b>	<b>1,419</b>	<b>231,464</b>	<b>866</b>	<b>70,979</b>
Type of business	CLOVIS		COACHELLA		COLTON		COMMERCE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	95	63,540	24	3,744	73	28,264	26	9,186
Home Furnishings and Appliance Stores	95	12,272	16	1,129	32	9,873	43	5,383
Bldg. Matrl. and Garden Equip. and Supplies	32	28,032	4	675	8	#	23	14,617
Food and Beverage Stores	54	17,964	25	7,022	48	9,219	29	2,338
Gasoline Stations	28	31,728	9	34,252	18	21,442	14	28,800
Clothing and Clothing Accessories Stores	138	15,891	28	2,073	39	2,568	133	80,846
General Merchandise Stores	28	74,921	2	#	23	#	17	32,879
Food Services and Drinking Places	237	39,478	65	8,303	118	13,150	84	14,241
Other Retail Group	597	29,689	69	3,394 #	193	24,302 #	137	8,040
Total Retail and Food Services	<b>1,304</b>	<b>313,516</b>	<b>242</b>	<b>60,593</b>	<b>552</b>	<b>108,818</b>	<b>506</b>	<b>196,330</b>
All Other Outlets	616	30,279	98	18,595	298	31,110	847	202,332
Totals All Outlets	<b>1,920</b>	<b>343,795</b>	<b>340</b>	<b>79,188</b>	<b>850</b>	<b>139,929</b>	<b>1,353</b>	<b>398,662</b>
Type of business	COMPTON		CONCORD		CORONA		CORTE MADERA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	76	7,578	129	149,408	226	73,585	7	21,044
Home Furnishings and Appliance Stores	56	8,451	139	30,339	200	20,161	19	8,941
Bldg. Matrl. and Garden Equip. and Supplies	19	#	72	59,630	72	35,247	3	#
Food and Beverage Stores	99	33,207	101	22,005	96	24,011	9	3,457
Gasoline Stations	20	24,229	41	39,779	37	85,500	3	#
Clothing and Clothing Accessories Stores	140	11,693	198	30,496	248	20,572	66	26,535
General Merchandise Stores	55	10,841	43	69,175	68	83,270	4	8,687
Food Services and Drinking Places	167	17,102	301	43,058	322	58,987	33	10,173
Other Retail Group	461	18,451 #	822	40,742	1,181	32,868	137	21,801 #
Total Retail and Food Services	<b>1,093</b>	<b>131,553</b>	<b>1,846</b>	<b>484,632</b>	<b>2,450</b>	<b>434,200</b>	<b>281</b>	<b>100,639</b>
All Other Outlets	531	46,521	973	78,534	1,458	265,504	152	21,060
Totals All Outlets	<b>1,624</b>	<b>178,073</b>	<b>2,819</b>	<b>563,166</b>	<b>3,908</b>	<b>699,704</b>	<b>433</b>	<b>121,699</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	COSTA MESA		COVINA		CULVER CITY		CUPERTINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	357	138,976	56	33,753	40	41,266	11	689
Home Furnishings and Appliance Stores	473	76,318	61	#	112	32,705	86	49,814
Bldg. Matrl. and Garden Equip. and Supplies	119	29,676	19	16,297	36	7,193	29	4,877
Food and Beverage Stores	137	32,359	46	6,287	53	13,845	31	7,963
Gasoline Stations	39	64,984	12	14,268	15	27,168	13	19,335
Clothing and Clothing Accessories Stores	1,060	220,769	84	3,334	175	35,656	74	9,551
General Merchandise Stores	219	90,557	22	12,959	37	86,309	29	23,899
Food Services and Drinking Places	478	94,211	154	23,114	233	57,103	165	33,867
Other Retail Group	4,303	66,729	449	31,670 #	622	37,019	679	9,433
Total Retail and Food Services	<b>7,185</b>	<b>814,581</b>	<b>903</b>	<b>141,682</b>	<b>1,323</b>	<b>338,263</b>	<b>1,117</b>	<b>159,428</b>
All Other Outlets	2,455	163,371	500	17,291	599	47,161	402	265,302
Totals All Outlets	<b>9,640</b>	<b>977,952</b>	<b>1,403</b>	<b>158,973</b>	<b>1,922</b>	<b>385,424</b>	<b>1,519</b>	<b>424,729</b>
Type of business	CYPRESS		DALY CITY		DANA POINT		DANVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	40	4,157	32	32,420	19	2,468	16	759
Home Furnishings and Appliance Stores	84	2,951	60	5,666	61	1,112	66	3,103
Bldg. Matrl. and Garden Equip. and Supplies	23	#	15	#	16	4,070	20	2,165
Food and Beverage Stores	31	5,295	55	11,465	33	10,250	27	7,525
Gasoline Stations	11	16,897	19	35,198	13	15,924	10	16,716
Clothing and Clothing Accessories Stores	187	3,690	123	24,557	85	2,101	93	6,206
General Merchandise Stores	100	43,402	23	25,979	19	783	6	#
Food Services and Drinking Places	136	18,405	202	42,028	112	21,226	106	18,494
Other Retail Group	1,427	72,274 #	459	30,162 #	477	9,256	543	38,939 #
Total Retail and Food Services	<b>2,039</b>	<b>167,071</b>	<b>988</b>	<b>207,474</b>	<b>835</b>	<b>67,190</b>	<b>887</b>	<b>93,907</b>
All Other Outlets	431	73,773	378	16,006	374	30,030	377	8,085
Totals All Outlets	<b>2,470</b>	<b>240,844</b>	<b>1,366</b>	<b>223,480</b>	<b>1,209</b>	<b>97,220</b>	<b>1,264</b>	<b>101,992</b>
Type of business	DAVIS		DELANO		DIAMOND BAR		DINUBA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	24	35,445	23	13,731	38	1,581	24	13,253
Home Furnishings and Appliance Stores	40	1,224	21	1,535	95	1,761	18	#
Bldg. Matrl. and Garden Equip. and Supplies	22	3,764	11	13,710	19	1,033	6	#
Food and Beverage Stores	35	11,664	45	8,250	28	3,223	23	2,309
Gasoline Stations	11	18,139	12	12,876	16	30,944	6	8,759
Clothing and Clothing Accessories Stores	54	3,505	26	1,520	65	422	34	466
General Merchandise Stores	5	#	12	7,234	25	9,001	8	#
Food Services and Drinking Places	161	24,627	64	7,191	115	12,453	42	5,673
Other Retail Group	448	19,889 #	109	3,378	376	4,244	56	42,265 #
Total Retail and Food Services	<b>800</b>	<b>118,255</b>	<b>323</b>	<b>69,425</b>	<b>777</b>	<b>64,662</b>	<b>217</b>	<b>72,725</b>
All Other Outlets	277	10,372	137	22,966	461	8,108	114	11,099
Totals All Outlets	<b>1,077</b>	<b>128,627</b>	<b>460</b>	<b>92,391</b>	<b>1,238</b>	<b>72,770</b>	<b>331</b>	<b>83,824</b>
Type of business	DIXON		DOWNEY		DUARTE		DUBLIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	20	15,749	86	70,399	20	47,565	43	113,103
Home Furnishings and Appliance Stores	12	147	82	16,314	20	#	75	30,066
Bldg. Matrl. and Garden Equip. and Supplies	14	1,255	21	#	9	1,184	28	16,600
Food and Beverage Stores	15	2,078	77	11,682	18	2,361	23	6,563
Gasoline Stations	10	14,408	26	46,835	3	#	18	27,313
Clothing and Clothing Accessories Stores	12	#	177	30,071	25	160	52	14,475
General Merchandise Stores	7	#	54	29,904	15	22,644	9	#
Food Services and Drinking Places	54	6,267	264	50,933	62	8,539	146	34,963
Other Retail Group	165	17,988 #	826	32,610 #	155	15,142 #	323	46,045 #
Total Retail and Food Services	<b>309</b>	<b>57,891</b>	<b>1,613</b>	<b>288,748</b>	<b>327</b>	<b>97,595</b>	<b>717</b>	<b>289,128</b>
All Other Outlets	125	51,139	612	53,338	142	9,057	334	49,685
Totals All Outlets	<b>434</b>	<b>109,030</b>	<b>2,225</b>	<b>342,086</b>	<b>469</b>	<b>106,652</b>	<b>1,051</b>	<b>338,813</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	EASTVALE		EL CAJON		EL CENTRO		EL CERRITO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	13	512	124	119,861	55	24,194	11	#
Home Furnishings and Appliance Stores	30	5,718	89	17,702	35	8,743	25	3,111
Bldg. Matrl. and Garden Equip. and Supplies	7	#	51	35,375	28	16,833	6	3,086
Food and Beverage Stores	16	7,301	99	16,388	30	6,358	18	6,379
Gasoline Stations	4	12,930	48	53,519	19	16,043	5	4,903
Clothing and Clothing Accessories Stores	25	3,649	160	23,493	85	29,751	40	5,765
General Merchandise Stores	10	12,379	26	33,458	21	60,131	5	#
Food Services and Drinking Places	42	10,618	219	32,838	125	25,750	71	8,248
Other Retail Group	151	17,198 #	699	27,333	178	9,734	234	27,788 #
Total Retail and Food Services	<b>298</b>	<b>70,305</b>	<b>1,515</b>	<b>359,967</b>	<b>576</b>	<b>197,538</b>	<b>415</b>	<b>59,281</b>
All Other Outlets	139	49,551	848	112,873	352	42,599	136	5,496
Totals All Outlets	<b>437</b>	<b>119,857</b>	<b>2,363</b>	<b>472,840</b>	<b>928</b>	<b>240,137</b>	<b>551</b>	<b>64,777</b>
Type of business	EL MONTE		EL SEGUNDO		ELK GROVE		EMERYVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	161	151,926	12	424	75	123,954	11	946
Home Furnishings and Appliance Stores	92	5,492	62	21,524	109	20,381	49	42,449
Bldg. Matrl. and Garden Equip. and Supplies	45	20,235	12	1,724	31	15,915	8	#
Food and Beverage Stores	114	9,529	15	6,922	65	21,972	24	4,550
Gasoline Stations	20	28,197	9	31,296	25	41,182	4	6,654
Clothing and Clothing Accessories Stores	138	4,717	61	10,731	169	17,132	59	23,093
General Merchandise Stores	52	#	17	1,210	39	39,252	5	#
Food Services and Drinking Places	239	19,759	154	29,918	234	44,659	120	19,442
Other Retail Group	484	26,671 #	275	20,073	884	33,776	169	36,093 #
Total Retail and Food Services	<b>1,345</b>	<b>266,526</b>	<b>617</b>	<b>123,822</b>	<b>1,631</b>	<b>358,224</b>	<b>449</b>	<b>133,225</b>
All Other Outlets	810	35,471	452	70,303	569	44,087	305	30,709
Totals All Outlets	<b>2,155</b>	<b>301,997</b>	<b>1,069</b>	<b>194,125</b>	<b>2,200</b>	<b>402,311</b>	<b>754</b>	<b>163,934</b>
Type of business	ENCINITAS		ESCONDIDO		EUREKA		FAIRFIELD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	31	28,167	196	207,079	55	36,420	74	57,494
Home Furnishings and Appliance Stores	99	13,098	151	11,168	42	6,476	70	12,581
Bldg. Matrl. and Garden Equip. and Supplies	57	21,735	71	46,510	34	11,587	31	17,722
Food and Beverage Stores	57	19,182	117	29,625	31	8,277	65	13,294
Gasoline Stations	20	36,803	42	75,060	20	12,171	35	43,772
Clothing and Clothing Accessories Stores	155	10,404	258	39,528	67	8,495	121	19,853
General Merchandise Stores	17	22,385	41	34,343	18	40,927	29	52,774
Food Services and Drinking Places	228	40,166	322	48,926	147	15,728	227	37,147
Other Retail Group	1,164	31,300	1,350	38,318	462	18,743	703	20,218
Total Retail and Food Services	<b>1,828</b>	<b>223,240</b>	<b>2,548</b>	<b>530,557</b>	<b>876</b>	<b>158,823</b>	<b>1,355</b>	<b>274,855</b>
All Other Outlets	853	24,532	1,229	113,502	373	30,766	618	103,121
Totals All Outlets	<b>2,681</b>	<b>247,772</b>	<b>3,777</b>	<b>644,059</b>	<b>1,249</b>	<b>189,588</b>	<b>1,973</b>	<b>377,976</b>
Type of business	FOLSOM		FONTANA		FOUNTAIN VALLEY		FREMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	37	89,982	210	153,270	43	12,453	163	149,878
Home Furnishings and Appliance Stores	93	14,752	140	4,396	108	21,663	312	41,120
Bldg. Matrl. and Garden Equip. and Supplies	25	24,412	54	32,711	22	4,645	53	34,642
Food and Beverage Stores	72	17,983	116	25,520	63	8,826	126	21,195
Gasoline Stations	16	19,789	57	86,418	27	38,008	45	72,278
Clothing and Clothing Accessories Stores	170	31,284	320	15,271	64	5,123	141	14,263
General Merchandise Stores	27	64,250	96	64,664	19	55,854	55	68,221
Food Services and Drinking Places	212	38,479	289	50,144	163	24,733	437	62,791
Other Retail Group	842	32,211	1,607	40,630	473	27,288	1,354	63,465
Total Retail and Food Services	<b>1,494</b>	<b>333,143</b>	<b>2,889</b>	<b>473,025</b>	<b>982</b>	<b>198,592</b>	<b>2,686</b>	<b>527,853</b>
All Other Outlets	552	25,891	944	140,040	626	32,902	1,924	209,975
Totals All Outlets	<b>2,046</b>	<b>359,034</b>	<b>3,833</b>	<b>613,065</b>	<b>1,608</b>	<b>231,494</b>	<b>4,610</b>	<b>737,828</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	FRESNO		FULLERTON		GARDEN GROVE		GARDENA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	575	259,365	172	38,470	167	75,013	104	22,837
Home Furnishings and Appliance Stores	512	72,298	123	15,221	188	6,480	80	6,061
Bldg. Matrl. and Garden Equip. and Supplies	169	92,666	35	13,190	57	19,896	30	29,698
Food and Beverage Stores	444	82,674	110	18,128	172	16,343	65	10,980
Gasoline Stations	171	177,018	34	55,955	40	67,186	14	29,552
Clothing and Clothing Accessories Stores	785	95,985	206	15,995	188	11,041	127	4,180
General Merchandise Stores	162	197,095	71	61,329	57	50,629	40	18,682
Food Services and Drinking Places	1,198	181,590	364	60,119	460	61,360	276	29,960
Other Retail Group	2,483	134,124	997	35,373	1,110	55,495	499	8,511
Total Retail and Food Services	<b>6,499</b>	<b>1,292,815</b>	<b>2,112</b>	<b>313,780</b>	<b>2,439</b>	<b>363,442</b>	<b>1,235</b>	<b>160,462</b>
All Other Outlets	3,510	342,644	1,270	92,151	1,298	66,179	867	38,310
Totals All Outlets	<b>10,009</b>	<b>1,635,459</b>	<b>3,382</b>	<b>405,931</b>	<b>3,737</b>	<b>429,621</b>	<b>2,102</b>	<b>198,772</b>
Type of business	GILROY		GLENDALE		GLENDDORA		GOLETA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	76	33,892	178	143,485	74	36,930	31	21,710
Home Furnishings and Appliance Stores	59	12,118	274	17,578	65	9,982	48	15,516
Bldg. Matrl. and Garden Equip. and Supplies	26	17,679	54	23,805	32	#	24	18,281
Food and Beverage Stores	53	8,272	204	33,589	28	7,903	40	9,395
Gasoline Stations	22	34,298	36	51,896	11	13,721	12	17,405
Clothing and Clothing Accessories Stores	185	55,922	446	80,449	84	2,746	26	2,875
General Merchandise Stores	17	41,062	77	42,780	54	29,991	8	23,135
Food Services and Drinking Places	138	23,747	532	75,710	124	18,523	99	15,502
Other Retail Group	414	16,188	1,741	50,321	807	27,102 #	375	12,701
Total Retail and Food Services	<b>990</b>	<b>243,178</b>	<b>3,542</b>	<b>519,612</b>	<b>1,279</b>	<b>146,896</b>	<b>663</b>	<b>136,520</b>
All Other Outlets	415	31,406	1,728	118,986	399	15,377	506	43,454
Totals All Outlets	<b>1,405</b>	<b>274,584</b>	<b>5,270</b>	<b>638,598</b>	<b>1,678</b>	<b>162,273</b>	<b>1,169</b>	<b>179,974</b>
Type of business	GRASS VALLEY		HANFORD		HAWTHORNE		HAYWARD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	42	10,671	39	33,534	78	60,843	225	62,169
Home Furnishings and Appliance Stores	35	4,538	42	4,007	59	18,708	155	14,825
Bldg. Matrl. and Garden Equip. and Supplies	23	9,970	22	16,191	29	27,745	73	36,608
Food and Beverage Stores	28	11,883	36	9,787	62	8,427	123	17,955
Gasoline Stations	11	14,922	16	16,850	17	22,916	48	55,184
Clothing and Clothing Accessories Stores	49	1,235	126	10,812	65	8,852	180	20,900
General Merchandise Stores	15	7,949	36	31,929	25	54,852	59	75,267
Food Services and Drinking Places	97	11,049	135	19,165	166	19,946	379	44,543
Other Retail Group	363	13,887	375	12,373	328	16,699	849	28,786
Total Retail and Food Services	<b>663</b>	<b>86,103</b>	<b>827</b>	<b>154,649</b>	<b>829</b>	<b>238,989</b>	<b>2,091</b>	<b>356,237</b>
All Other Outlets	284	15,231	286	23,889	416	37,580	1,658	238,914
Totals All Outlets	<b>947</b>	<b>101,334</b>	<b>1,113</b>	<b>178,538</b>	<b>1,245</b>	<b>276,569</b>	<b>3,749</b>	<b>595,151</b>
Type of business	HEALDSBURG		HEMET		HERMOSA BEACH		HESPERIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	16	14,244	74	58,486	13	1,452	127	12,572
Home Furnishings and Appliance Stores	19	615	62	3,314	27	3,338	61	2,601
Bldg. Matrl. and Garden Equip. and Supplies	17	6,016	18	18,117	8	#	38	6,092
Food and Beverage Stores	33	5,353	49	10,755	25	5,475	49	11,280
Gasoline Stations	7	8,655	23	30,525	2	#	35	59,622
Clothing and Clothing Accessories Stores	41	1,994	82	8,385	101	1,560	49	4,605
General Merchandise Stores	3	#	31	29,463	17	23	25	24,175
Food Services and Drinking Places	57	9,620	167	24,543	116	19,548	132	20,554
Other Retail Group	273	4,268 #	479	13,047	335	13,942 #	501	8,245
Total Retail and Food Services	<b>466</b>	<b>50,766</b>	<b>985</b>	<b>196,636</b>	<b>644</b>	<b>45,338</b>	<b>1,017</b>	<b>149,747</b>
All Other Outlets	291	15,904	372	25,433	228	6,156	498	32,159
Totals All Outlets	<b>757</b>	<b>66,669</b>	<b>1,357</b>	<b>222,068</b>	<b>872</b>	<b>51,494</b>	<b>1,515</b>	<b>181,906</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	HOLLISTER		HUNTINGTON BEACH		HUNTINGTON PARK		INDIO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	39	10,439	217	117,327	43	21,798	90	54,807
Home Furnishings and Appliance Stores	17	564	270	50,057	60	5,416	93	12,580
Bldg. Matrl. and Garden Equip. and Supplies	17	4,037	111	34,629	17	18,327	49	15,996
Food and Beverage Stores	25	6,332	160	42,666	96	6,814	55	14,485
Gasoline Stations	12	16,437	47	60,356	6	9,600	13	19,149
Clothing and Clothing Accessories Stores	21	254	491	30,184	229	9,620	239	7,358
General Merchandise Stores	8	8,623	142	67,298	57	8,217	44	10,428
Food Services and Drinking Places	82	8,969	527	87,801	196	18,207	213	22,443
Other Retail Group	192	4,482	2,896	60,479	358	7,453	1,199	14,555
Total Retail and Food Services	<b>413</b>	<b>60,137</b>	<b>4,861</b>	<b>550,798</b>	<b>1,062</b>	<b>105,453</b>	<b>1,995</b>	<b>171,800</b>
All Other Outlets	265	9,863	2,064	140,955	374	25,313	541	30,870
Totals All Outlets	<b>678</b>	<b>70,001</b>	<b>6,925</b>	<b>691,753</b>	<b>1,436</b>	<b>130,766</b>	<b>2,536</b>	<b>202,670</b>

  

Type of business	INDUSTRY		INGLEWOOD		IRVINE		JURUPA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	111	97,197	86	43,866	144	149,542	88	9,379
Home Furnishings and Appliance Stores	171	70,085	68	3,448	534	98,498	70	3,957
Bldg. Matrl. and Garden Equip. and Supplies	51	23,658	14	#	75	22,445	51	8,200
Food and Beverage Stores	53	4,389	114	14,211	142	37,483	59	17,140
Gasoline Stations	16	25,994	23	30,554	28	68,873	21	36,784
Clothing and Clothing Accessories Stores	314	17,234	177	17,966	462	45,592	119	3,153
General Merchandise Stores	137	65,237	45	35,011	96	81,464	83	#
Food Services and Drinking Places	163	37,598	252	28,592	621	139,622	155	17,927
Other Retail Group	2,307	18,536	550	37,880 #	2,042	110,007	1,169	33,773 #
Total Retail and Food Services	<b>3,323</b>	<b>359,929</b>	<b>1,329</b>	<b>211,527</b>	<b>4,144</b>	<b>753,525</b>	<b>1,815</b>	<b>130,313</b>
All Other Outlets	1,334	275,437	489	54,581	3,145	373,422	471	52,712
Totals All Outlets	<b>4,657</b>	<b>635,366</b>	<b>1,818</b>	<b>266,109</b>	<b>7,289</b>	<b>1,126,948</b>	<b>2,286</b>	<b>183,025</b>

  

Type of business	LA HABRA		LA MESA		LA MIRADA		LA PUENTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	81	8,470	60	55,648	20	3,980	59	8,584
Home Furnishings and Appliance Stores	42	5,318	66	8,417	33	#	54	2,186
Bldg. Matrl. and Garden Equip. and Supplies	32	17,898	16	6,006	15	15,217	16	1,535
Food and Beverage Stores	62	8,738	54	12,599	24	4,664	53	6,110
Gasoline Stations	15	18,746	21	21,292	11	38,491	9	8,747
Clothing and Clothing Accessories Stores	52	6,503	91	11,634	31	2,779	99	3,435
General Merchandise Stores	26	66,980	16	48,722	18	2,152	49	1,672
Food Services and Drinking Places	159	22,544	182	33,328	108	14,794	107	10,229
Other Retail Group	369	10,681	573	23,230	253	74,930 #	657	3,953
Total Retail and Food Services	<b>838</b>	<b>165,877</b>	<b>1,079</b>	<b>220,877</b>	<b>513</b>	<b>157,006</b>	<b>1,103</b>	<b>46,451</b>
All Other Outlets	453	27,920	483	16,318	344	64,351	242	4,400
Totals All Outlets	<b>1,291</b>	<b>193,797</b>	<b>1,562</b>	<b>237,194</b>	<b>857</b>	<b>221,358</b>	<b>1,345</b>	<b>50,852</b>

  

Type of business	LA QUINTA		LA VERNE		LAGUNA BEACH		LAGUNA HILLS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	14	18,086	19	717	18	1,667	47	4,578
Home Furnishings and Appliance Stores	52	10,857	40	4,842	77	1,786	111	14,182
Bldg. Matrl. and Garden Equip. and Supplies	16	18,730	8	2,351	24	3,100	22	1,174
Food and Beverage Stores	23	13,614	12	3,774	27	6,613	31	7,740
Gasoline Stations	4	8,888	7	12,944	8	5,941	13	12,204
Clothing and Clothing Accessories Stores	70	8,102	31	3,464	166	6,766	102	11,417
General Merchandise Stores	12	60,945	19	11,824	19	203	17	15,121
Food Services and Drinking Places	101	32,445	84	13,797	111	28,422	87	19,276
Other Retail Group	610	14,371	264	9,065	835	9,423	387	9,496
Total Retail and Food Services	<b>902</b>	<b>186,037</b>	<b>484</b>	<b>62,778</b>	<b>1,285</b>	<b>63,921</b>	<b>817</b>	<b>95,187</b>
All Other Outlets	344	25,932	263	15,183	453	21,604	499	18,616
Totals All Outlets	<b>1,246</b>	<b>211,969</b>	<b>747</b>	<b>77,961</b>	<b>1,738</b>	<b>85,525</b>	<b>1,316</b>	<b>113,804</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	LAGUNA NIGUEL		LAKE ELSINORE		LAKE FOREST		LAKEWOOD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	34	30,862	71	23,558	78	21,446	37	24,616
Home Furnishings and Appliance Stores	131	6,587	39	1,555	163	12,931	52	11,527
Bldg. Matrl. and Garden Equip. and Supplies	25	13,704	19	13,069	28	21,927	24	16,072
Food and Beverage Stores	30	15,010	40	8,790	58	14,724	62	13,680
Gasoline Stations	12	19,183	14	28,310	22	37,809	20	32,761
Clothing and Clothing Accessories Stores	95	6,177	108	9,008	105	6,613	124	28,496
General Merchandise Stores	24	66,800	24	37,713	22	15,923	36	70,545
Food Services and Drinking Places	124	23,553	113	17,427	218	38,735	174	41,174
Other Retail Group	603	16,891	394	9,260	707	30,575	511	19,221
Total Retail and Food Services	<b>1,078</b>	<b>198,766</b>	<b>822</b>	<b>148,690</b>	<b>1,401</b>	<b>200,682</b>	<b>1,040</b>	<b>258,093</b>
All Other Outlets	590	27,249	345	14,941	845	84,886	242	10,731
Totals All Outlets	<b>1,668</b>	<b>226,014</b>	<b>1,167</b>	<b>163,631</b>	<b>2,246</b>	<b>285,568</b>	<b>1,282</b>	<b>268,824</b>
Type of business	LANCASTER		LAWNDALE		LEMON GROVE		LINCOLN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	149	69,061	33	6,295	29	21,996	16	1,856
Home Furnishings and Appliance Stores	102	4,444	29	2,124	20	851	20	883
Bldg. Matrl. and Garden Equip. and Supplies	37	22,543	11	6,729	15	#	16	11,858
Food and Beverage Stores	85	16,286	28	3,037	21	7,272	17	6,991
Gasoline Stations	35	51,184	10	17,886	11	11,825	5	8,519
Clothing and Clothing Accessories Stores	147	9,074	26	754	26	1,614	44	2,330
General Merchandise Stores	47	66,835	11	#	7	#	11	#
Food Services and Drinking Places	302	40,041	73	8,094	51	8,276	58	9,775
Other Retail Group	784	21,537	141	4,928 #	162	29,580 #	286	11,822 #
Total Retail and Food Services	<b>1,688</b>	<b>301,003</b>	<b>362</b>	<b>49,846</b>	<b>342</b>	<b>81,415</b>	<b>473</b>	<b>54,034</b>
All Other Outlets	804	83,109	165	6,191	150	8,202	195	10,711
Totals All Outlets	<b>2,492</b>	<b>384,112</b>	<b>527</b>	<b>56,037</b>	<b>492</b>	<b>89,617</b>	<b>668</b>	<b>64,745</b>
Type of business	LIVERMORE		LODI		LOMPOC		LONG BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	92	56,152	110	22,506	30	11,912	309	78,265
Home Furnishings and Appliance Stores	99	6,230	62	3,029	22	1,703	343	22,666
Bldg. Matrl. and Garden Equip. and Supplies	49	29,290	31	21,173	10	#	111	#
Food and Beverage Stores	56	15,286	80	10,538	50	11,420	447	64,417
Gasoline Stations	33	47,673	25	25,184	11	11,595	107	163,636
Clothing and Clothing Accessories Stores	170	50,489	73	5,036	19	3,170	561	40,069
General Merchandise Stores	22	54,333	23	43,512	6	#	261	71,071
Food Services and Drinking Places	235	35,085	187	20,909	84	9,996	1,150	185,452
Other Retail Group	678	25,056	518	11,529	321	22,050 #	3,691	238,557 #
Total Retail and Food Services	<b>1,434</b>	<b>319,593</b>	<b>1,109</b>	<b>163,416</b>	<b>553</b>	<b>71,846</b>	<b>6,980</b>	<b>864,132</b>
All Other Outlets	946	138,435	530	40,862	241	8,529	2,409	288,082
Totals All Outlets	<b>2,380</b>	<b>458,028</b>	<b>1,639</b>	<b>204,278</b>	<b>794</b>	<b>80,375</b>	<b>9,389</b>	<b>1,152,215</b>
Type of business	LOS ANGELES		LOS BANOS		LOS GATOS		LYNWOOD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	2,930	948,962	30	5,450	19	13,967	56	4,962
Home Furnishings and Appliance Stores	4,491	387,612	30	1,236	73	4,315	44	1,690
Bldg. Matrl. and Garden Equip. and Supplies	1,216	493,848	8	#	16	2,648	17	#
Food and Beverage Stores	3,629	574,443	20	6,782	39	12,178	73	8,569
Gasoline Stations	789	1,226,003	12	13,771	11	15,200	9	18,058
Clothing and Clothing Accessories Stores	9,389	691,888	29	872	92	8,503	92	4,753
General Merchandise Stores	2,059	656,657	12	14,072	4	#	29	3,209
Food Services and Drinking Places	10,581	1,658,538	81	9,402	120	25,677	139	16,052
Other Retail Group	29,441	919,256	161	10,778 #	504	17,771 #	267	10,081 #
Total Retail and Food Services	<b>64,525</b>	<b>7,557,206</b>	<b>383</b>	<b>62,367</b>	<b>878</b>	<b>100,257</b>	<b>726</b>	<b>67,373</b>
All Other Outlets	33,446	2,290,222	136	8,037	447	59,578	274	8,605
Totals All Outlets	<b>97,971</b>	<b>9,847,428</b>	<b>519</b>	<b>70,405</b>	<b>1,325</b>	<b>159,835</b>	<b>1,000</b>	<b>75,978</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	MADERA		MALIBU		MANHATTAN BEACH		MANTECA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	52	19,259	3	#	16	23,656	60	27,320
Home Furnishings and Appliance Stores	43	1,974	38	805	51	13,585	45	3,898
Bldg. Matrl. and Garden Equip. and Supplies	16	12,315	15	1,669	9	#	21	13,415
Food and Beverage Stores	48	8,921	14	5,141	35	13,811	54	8,066
Gasoline Stations	28	17,544	9	8,258	5	10,712	28	23,517
Clothing and Clothing Accessories Stores	108	5,405	101	7,426	125	15,465	45	7,879
General Merchandise Stores	29	#	11	807	16	24,480	24	42,337
Food Services and Drinking Places	123	13,589	53	21,033	143	40,371	155	22,209
Other Retail Group	295	22,987 #	277	6,712 #	426	20,313 #	327	21,500
Total Retail and Food Services	<b>742</b>	<b>101,995</b>	<b>521</b>	<b>51,851</b>	<b>826</b>	<b>162,393</b>	<b>759</b>	<b>170,142</b>
All Other Outlets	274	40,593	210	5,862	345	50,893	345	29,203
Totals All Outlets	<b>1,016</b>	<b>142,588</b>	<b>731</b>	<b>57,713</b>	<b>1,171</b>	<b>213,286</b>	<b>1,104</b>	<b>199,345</b>
Type of business	MARTINEZ		MENIFEE		MENLO PARK		MERCED	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	22	4,394	39	6,045	4	#	71	45,284
Home Furnishings and Appliance Stores	26	382	39	9,576	61	5,778	53	7,166
Bldg. Matrl. and Garden Equip. and Supplies	12	9,750	24	#	14	2,702	22	17,175
Food and Beverage Stores	21	6,866	20	10,964	30	13,587	56	9,868
Gasoline Stations	18	13,397	11	20,626	11	15,935	24	23,965
Clothing and Clothing Accessories Stores	35	890	53	7,432	61	2,957	120	9,238
General Merchandise Stores	6	#	22	14,335	5	#	27	42,836
Food Services and Drinking Places	83	7,450	69	17,356	117	17,442	183	24,139
Other Retail Group	368	19,289 #	377	18,185 #	433	33,573 #	413	16,241
Total Retail and Food Services	<b>591</b>	<b>62,417</b>	<b>654</b>	<b>104,520</b>	<b>736</b>	<b>91,975</b>	<b>969</b>	<b>195,912</b>
All Other Outlets	280	53,949	235	8,914	459	36,130	411	31,442
Totals All Outlets	<b>871</b>	<b>116,366</b>	<b>889</b>	<b>113,434</b>	<b>1,195</b>	<b>128,106</b>	<b>1,380</b>	<b>227,354</b>
Type of business	MILPITAS		MISSION VIEJO		MODESTO		MONROVIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	38	39,600	87	55,447	195	46,931	43	55,019
Home Furnishings and Appliance Stores	116	36,544	161	24,157	198	27,699	44	10,812
Bldg. Matrl. and Garden Equip. and Supplies	21	12,879	36	12,582	62	34,796	15	#
Food and Beverage Stores	66	9,703	55	14,611	178	35,185	29	6,708
Gasoline Stations	17	26,261	22	43,234	59	56,135	7	12,010
Clothing and Clothing Accessories Stores	171	64,967	206	46,142	274	56,150	90	7,091
General Merchandise Stores	23	19,548	33	28,557	65	93,248	22	#
Food Services and Drinking Places	303	54,208	211	33,410	458	75,308	121	18,834
Other Retail Group	419	21,440	853	29,386	1,065	56,585	506	35,532 #
Total Retail and Food Services	<b>1,174</b>	<b>285,150</b>	<b>1,664</b>	<b>287,525</b>	<b>2,554</b>	<b>482,037</b>	<b>877</b>	<b>146,008</b>
All Other Outlets	716	123,931	749	45,591	1,057	155,809	449	31,401
Totals All Outlets	<b>1,890</b>	<b>409,081</b>	<b>2,413</b>	<b>333,115</b>	<b>3,611</b>	<b>637,847</b>	<b>1,326</b>	<b>177,409</b>
Type of business	MONTCLAIR		MONTEBELLO		MONTEREY		MONTEREY PARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	106	59,820	56	25,325	26	#	37	#
Home Furnishings and Appliance Stores	80	10,725	42	8,955	58	4,070	54	1,084
Bldg. Matrl. and Garden Equip. and Supplies	26	3,927	20	15,178	15	1,710	13	367
Food and Beverage Stores	36	3,210	55	7,617	45	8,987	57	6,734
Gasoline Stations	8	11,358	18	28,637	11	15,212	10	15,285
Clothing and Clothing Accessories Stores	193	29,160	122	27,393	100	11,126	74	3,424
General Merchandise Stores	62	49,638	40	28,821	14	#	46	915
Food Services and Drinking Places	106	18,642	171	23,169	216	39,381	169	29,847
Other Retail Group	986	15,482	363	12,880	610	39,049 #	430	28,473 #
Total Retail and Food Services	<b>1,603</b>	<b>201,961</b>	<b>887</b>	<b>177,976</b>	<b>1,095</b>	<b>119,535</b>	<b>890</b>	<b>86,130</b>
All Other Outlets	397	25,485	517	58,328	482	34,203	398	19,553
Totals All Outlets	<b>2,000</b>	<b>227,447</b>	<b>1,404</b>	<b>236,304</b>	<b>1,577</b>	<b>153,738</b>	<b>1,288</b>	<b>105,683</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	MOORPARK		MORENO VALLEY		MORGAN HILL		MOUNTAIN VIEW	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	18	6,092	99	56,055	32	35,909	43	20,980
Home Furnishings and Appliance Stores	19	3,599	115	3,196	39	2,385	107	19,439
Bldg. Matrl. and Garden Equip. and Supplies	14	1,802	42	23,989	29	11,484	28	7,216
Food and Beverage Stores	23	4,662	79	19,980	31	6,621	69	16,384
Gasoline Stations	8	13,450	33	48,958	11	26,248	20	30,405
Clothing and Clothing Accessories Stores	24	3,077	189	23,544	38	4,260	87	8,129
General Merchandise Stores	7	9,718	51	58,397	14	11,202	18	46,625
Food Services and Drinking Places	76	11,142	263	46,459	133	18,810	273	62,727
Other Retail Group	256	8,713	741	18,881	359	9,714	694	28,953
Total Retail and Food Services	<b>445</b>	<b>62,254</b>	<b>1,612</b>	<b>299,459</b>	<b>686</b>	<b>126,634</b>	<b>1,339</b>	<b>240,857</b>
All Other Outlets	312	14,812	498	22,937	448	35,530	816	83,336
Totals All Outlets	<b>757</b>	<b>77,065</b>	<b>2,110</b>	<b>322,397</b>	<b>1,134</b>	<b>162,164</b>	<b>2,155</b>	<b>324,193</b>

  

Type of business	MURRIETA		NAPA		NATIONAL CITY		NEWARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	83	30,516	47	31,215	100	122,182	84	42,702
Home Furnishings and Appliance Stores	97	19,971	85	6,423	61	6,187	43	1,652
Bldg. Matrl. and Garden Equip. and Supplies	42	19,340	49	29,663	31	5,378	17	17,239
Food and Beverage Stores	48	12,340	152	20,209	78	8,123	38	7,182
Gasoline Stations	24	43,010	21	32,821	15	20,717	13	14,235
Clothing and Clothing Accessories Stores	131	7,221	127	17,986	209	36,114	98	15,290
General Merchandise Stores	29	47,884	15	26,325	30	33,583	16	14,447
Food Services and Drinking Places	179	29,465	225	40,673	199	33,176	172	20,891
Other Retail Group	738	24,264	906	24,681	510	15,484	251	40,086
Total Retail and Food Services	<b>1,371</b>	<b>234,013</b>	<b>1,627</b>	<b>229,995</b>	<b>1,233</b>	<b>280,945</b>	<b>732</b>	<b>173,724</b>
All Other Outlets	655	31,682	940	40,121	422	38,577	405	31,942
Totals All Outlets	<b>2,026</b>	<b>265,695</b>	<b>2,567</b>	<b>270,116</b>	<b>1,655</b>	<b>319,522</b>	<b>1,137</b>	<b>205,665</b>

  

Type of business	NEWPORT BEACH		NORCO		NORWALK		NOVATO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	71	130,655	61	28,336	53	37,982	27	18,431
Home Furnishings and Appliance Stores	232	9,472	32	3,773	49	1,286	51	2,799
Bldg. Matrl. and Garden Equip. and Supplies	36	10,772	16	4,791	15	5,623	26	5,119
Food and Beverage Stores	88	27,637	25	4,340	63	10,612	37	11,750
Gasoline Stations	14	31,888	13	21,118	20	35,315	14	24,219
Clothing and Clothing Accessories Stores	341	56,492	39	991	84	6,184	63	8,972
General Merchandise Stores	28	39,319	8	#	33	45,470	7	34,937
Food Services and Drinking Places	362	100,191	90	13,631	194	23,945	133	18,656
Other Retail Group	1,212	33,510	311	14,594 #	413	12,065	603	17,026
Total Retail and Food Services	<b>2,384</b>	<b>439,935</b>	<b>595</b>	<b>91,575</b>	<b>924</b>	<b>178,483</b>	<b>961</b>	<b>141,910</b>
All Other Outlets	1,353	150,040	284	16,819	416	22,261	636	21,233
Totals All Outlets	<b>3,737</b>	<b>589,975</b>	<b>879</b>	<b>108,394</b>	<b>1,340</b>	<b>200,744</b>	<b>1,597</b>	<b>163,143</b>

  

Type of business	OAKDALE		OAKLAND		OCEANSIDE		ONTARIO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	30	13,017	265	103,581	129	30,651	270	261,236
Home Furnishings and Appliance Stores	17	1,134	320	27,905	151	16,566	257	50,481
Bldg. Matrl. and Garden Equip. and Supplies	15	3,465	123	51,632	65	33,145	139	41,902
Food and Beverage Stores	24	4,435	551	69,169	100	26,098	121	17,998
Gasoline Stations	11	15,054	118	151,147	43	63,402	73	143,839
Clothing and Clothing Accessories Stores	22	242	706	16,951	263	11,807	532	103,654
General Merchandise Stores	7	#	147	37,149	51	52,975	131	38,389
Food Services and Drinking Places	57	6,765	1,324	145,503	377	60,062	448	79,285
Other Retail Group	146	8,289 #	4,028	70,223	1,709	34,293	2,224	201,879
Total Retail and Food Services	<b>329</b>	<b>52,401</b>	<b>7,582</b>	<b>673,259</b>	<b>2,888</b>	<b>328,999</b>	<b>4,195</b>	<b>938,664</b>
All Other Outlets	208	8,982	2,956	294,736	1,151	113,982	2,100	559,912
Totals All Outlets	<b>537</b>	<b>61,384</b>	<b>10,538</b>	<b>967,995</b>	<b>4,039</b>	<b>442,981</b>	<b>6,295</b>	<b>1,498,575</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	ORANGE		OROVILLE		OXNARD		PALM DESERT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	215	112,500	31	9,503	123	118,856	57	7,297
Home Furnishings and Appliance Stores	238	21,620	29	1,359	128	32,281	163	26,000
Bldg. Matrl. and Garden Equip. and Supplies	88	54,487	29	#	40	29,490	53	19,984
Food and Beverage Stores	129	25,692	29	5,710	170	23,084	46	14,814
Gasoline Stations	42	60,266	14	13,463	36	64,567	11	25,405
Clothing and Clothing Accessories Stores	294	44,608	29	1,783	184	21,558	386	65,111
General Merchandise Stores	63	40,239	9	#	54	73,203	43	106,828
Food Services and Drinking Places	452	84,739	72	9,052	352	55,063	214	59,931
Other Retail Group	1,520	58,161	243	31,403 #	1,042	27,673	1,306	49,452
Total Retail and Food Services	<b>3,041</b>	<b>502,312</b>	<b>485</b>	<b>72,274</b>	<b>2,129</b>	<b>445,774</b>	<b>2,279</b>	<b>374,822</b>
All Other Outlets	1,816	261,044	201	10,581	1,274	119,613	730	65,965
Totals All Outlets	<b>4,857</b>	<b>763,356</b>	<b>686</b>	<b>82,855</b>	<b>3,403</b>	<b>565,387</b>	<b>3,009</b>	<b>440,787</b>
Type of business	PALM SPRINGS		PALMDALE		PALO ALTO		PARAMOUNT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	41	17,303	70	46,667	30	#	65	5,021
Home Furnishings and Appliance Stores	78	4,124	107	17,670	141	34,111	102	901
Bldg. Matrl. and Garden Equip. and Supplies	22	24,092	38	22,336	32	4,018	33	17,617
Food and Beverage Stores	44	14,636	56	18,482	38	9,172	56	11,336
Gasoline Stations	18	32,488	30	45,689	13	19,113	10	19,617
Clothing and Clothing Accessories Stores	126	12,508	198	26,990	154	61,168	347	5,924
General Merchandise Stores	21	18,733	59	72,932	13	33,010	118	#
Food Services and Drinking Places	246	59,647	246	46,103	296	74,647	117	11,735
Other Retail Group	833	23,656	748	22,331	839	273,537 #	1,915	18,036 #
Total Retail and Food Services	<b>1,429</b>	<b>207,186</b>	<b>1,552</b>	<b>319,200</b>	<b>1,556</b>	<b>508,776</b>	<b>2,763</b>	<b>90,187</b>
All Other Outlets	575	73,293	584	23,969	819	104,910	688	71,086
Totals All Outlets	<b>2,004</b>	<b>280,479</b>	<b>2,136</b>	<b>343,169</b>	<b>2,375</b>	<b>613,686</b>	<b>3,451</b>	<b>161,274</b>
Type of business	PASADENA		PASO ROBLES		PERRIS		PETALUMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	125	86,498	45	25,686	60	15,154	48	56,090
Home Furnishings and Appliance Stores	332	44,397	40	4,112	49	1,844	74	4,174
Bldg. Matrl. and Garden Equip. and Supplies	88	22,168	22	14,166	25	#	31	6,559
Food and Beverage Stores	125	34,892	52	7,448	43	12,667	54	16,066
Gasoline Stations	29	42,012	23	25,900	14	29,014	19	26,905
Clothing and Clothing Accessories Stores	524	52,909	45	5,842	88	1,058	99	13,011
General Merchandise Stores	109	48,440	20	22,325	22	#	11	7,669
Food Services and Drinking Places	566	110,720	151	18,611	102	13,950	198	24,656
Other Retail Group	2,891	112,297	459	11,955	320	29,980 #	907	20,792
Total Retail and Food Services	<b>4,789</b>	<b>554,333</b>	<b>857</b>	<b>136,044</b>	<b>723</b>	<b>103,668</b>	<b>1,441</b>	<b>175,922</b>
All Other Outlets	1,558	128,555	480	33,899	266	61,780	720	46,016
Totals All Outlets	<b>6,347</b>	<b>682,888</b>	<b>1,337</b>	<b>169,944</b>	<b>989</b>	<b>165,448</b>	<b>2,161</b>	<b>221,938</b>
Type of business	PICO RIVERA		PINOLE		PITTSBURG		PLACENTIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	36	2,859	10	2,379	40	24,403	53	15,831
Home Furnishings and Appliance Stores	43	6,665	16	#	26	1,990	51	2,639
Bldg. Matrl. and Garden Equip. and Supplies	15	13,262	7	4,422	15	#	14	1,030
Food and Beverage Stores	57	9,603	20	6,194	42	9,345	27	5,804
Gasoline Stations	12	22,321	8	10,003	12	16,817	11	20,132
Clothing and Clothing Accessories Stores	67	7,325	19	3,820	47	4,647	44	4,113
General Merchandise Stores	18	28,890	6	11,105	16	14,985	8	1,268
Food Services and Drinking Places	147	22,515	73	14,744	105	17,435	106	14,799
Other Retail Group	288	7,276	161	17,275 #	223	16,998 #	277	8,836
Total Retail and Food Services	<b>683</b>	<b>120,715</b>	<b>320</b>	<b>69,942</b>	<b>526</b>	<b>106,619</b>	<b>591</b>	<b>74,451</b>
All Other Outlets	340	46,788	133	2,417	278	31,099	483	37,037
Totals All Outlets	<b>1,023</b>	<b>167,504</b>	<b>453</b>	<b>72,360</b>	<b>804</b>	<b>137,718</b>	<b>1,074</b>	<b>111,489</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	PLACERVILLE		PLEASANT HILL		PLEASANTON		POMONA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	16	16,926	26	2,372	107	67,421	273	24,493
Home Furnishings and Appliance Stores	18	1,583	53	27,493	139	11,009	170	4,158
Bldg. Matrl. and Garden Equip. and Supplies	16	#	27	5,509	46	12,806	71	18,064
Food and Beverage Stores	19	3,857	28	8,738	58	15,139	129	14,837
Gasoline Stations	9	8,945	11	21,840	19	26,725	46	52,067
Clothing and Clothing Accessories Stores	31	728	37	11,853	224	45,302	321	3,848
General Merchandise Stores	13	1,293	11	15,341	41	45,526	122	11,850
Food Services and Drinking Places	73	7,846	116	24,011	262	39,673	363	30,663
Other Retail Group	303	19,091 #	325	18,299	1,061	23,785	1,890	19,303
Total Retail and Food Services	<b>498</b>	<b>60,269</b>	<b>634</b>	<b>135,458</b>	<b>1,957</b>	<b>287,388</b>	<b>3,385</b>	<b>179,284</b>
All Other Outlets	151	10,288	257	16,848	893	128,393	1,321	102,524
Totals All Outlets	<b>649</b>	<b>70,557</b>	<b>891</b>	<b>152,307</b>	<b>2,850</b>	<b>415,781</b>	<b>4,706</b>	<b>281,807</b>
Type of business	PORTERVILLE		POWAY		RANCHO CORDOVA		RANCHO CUCAMONGA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	52	19,162	42	37,356	173	16,065	146	9,077
Home Furnishings and Appliance Stores	47	2,941	55	3,343	100	28,563	145	35,132
Bldg. Matrl. and Garden Equip. and Supplies	24	12,400	26	12,138	60	34,517	72	21,524
Food and Beverage Stores	22	6,343	28	5,985	48	6,066	99	26,481
Gasoline Stations	26	16,017	12	18,813	25	25,393	38	56,274
Clothing and Clothing Accessories Stores	104	4,213	39	1,742	53	3,878	272	33,252
General Merchandise Stores	25	25,090	17	61,371	20	37,326	73	85,187
Food Services and Drinking Places	101	13,843	131	15,103	183	22,221	354	88,434
Other Retail Group	301	7,458	459	12,862	443	27,440	1,208	65,576
Total Retail and Food Services	<b>702</b>	<b>107,468</b>	<b>809</b>	<b>168,714</b>	<b>1,105</b>	<b>201,470</b>	<b>2,407</b>	<b>420,937</b>
All Other Outlets	245	15,746	642	76,327	697	97,705	1,384	114,402
Totals All Outlets	<b>947</b>	<b>123,213</b>	<b>1,451</b>	<b>245,041</b>	<b>1,802</b>	<b>299,175</b>	<b>3,791</b>	<b>535,339</b>
Type of business	RANCHO SANTA MARGARITA		RED BLUFF		REDDING		REDLANDS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	25	26,610	21	8,785	133	78,511	64	59,974
Home Furnishings and Appliance Stores	66	3,544	16	1,287	110	19,877	79	4,301
Bldg. Matrl. and Garden Equip. and Supplies	16	#	14	#	75	35,605	38	24,914
Food and Beverage Stores	25	6,560	15	4,291	57	21,599	52	16,114
Gasoline Stations	6	13,481	14	15,428	49	48,856	16	22,828
Clothing and Clothing Accessories Stores	78	2,373	11	314	94	16,589	124	10,399
General Merchandise Stores	22	14,443	5	#	20	60,837	25	18,602
Food Services and Drinking Places	74	16,233	64	6,987	298	41,413	209	29,251
Other Retail Group	399	20,892 #	210	23,702 #	1,293	40,690	806	16,933
Total Retail and Food Services	<b>711</b>	<b>104,136</b>	<b>370</b>	<b>60,794</b>	<b>2,129</b>	<b>363,977</b>	<b>1,413</b>	<b>203,316</b>
All Other Outlets	374	22,938	185	8,558	1,081	77,903	554	35,164
Totals All Outlets	<b>1,085</b>	<b>127,074</b>	<b>555</b>	<b>69,352</b>	<b>3,210</b>	<b>441,879</b>	<b>1,967</b>	<b>238,480</b>
Type of business	REDONDO BEACH		REDWOOD CITY		RIALTO		RICHMOND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	36	10,239	75	104,828	98	6,727	95	51,081
Home Furnishings and Appliance Stores	93	13,391	107	21,936	55	2,231	59	4,781
Bldg. Matrl. and Garden Equip. and Supplies	18	1,729	30	14,204	18	12,650	20	#
Food and Beverage Stores	73	20,848	63	19,116	64	10,787	79	7,673
Gasoline Stations	13	16,750	25	32,931	27	41,256	32	71,753
Clothing and Clothing Accessories Stores	231	37,607	95	9,523	70	4,810	135	7,972
General Merchandise Stores	40	22,144	23	48,498	25	#	27	54,820
Food Services and Drinking Places	251	42,175	269	37,453	126	19,896	167	16,165
Other Retail Group	800	20,855	598	24,373	335	29,560 #	576	26,223 #
Total Retail and Food Services	<b>1,555</b>	<b>185,737</b>	<b>1,285</b>	<b>312,863</b>	<b>818</b>	<b>127,916</b>	<b>1,190</b>	<b>240,467</b>
All Other Outlets	577	21,028	781	94,259	418	91,481	632	60,788
Totals All Outlets	<b>2,132</b>	<b>206,765</b>	<b>2,066</b>	<b>407,122</b>	<b>1,236</b>	<b>219,398</b>	<b>1,822</b>	<b>301,254</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	RIDGECREST		RIVERBANK		RIVERSIDE		ROCKLIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	32	8,365	25	2,595	341	265,085	54	27,826
Home Furnishings and Appliance Stores	20	1,462	15	4,515	334	34,104	72	25,823
Bldg. Matrl. and Garden Equip. and Supplies	10	#	9	#	130	58,187	27	5,663
Food and Beverage Stores	13	3,949	17	3,420	209	46,830	30	6,212
Gasoline Stations	16	10,759	4	5,847	67	103,821	17	25,928
Clothing and Clothing Accessories Stores	21	477	20	956	528	54,128	52	1,423
General Merchandise Stores	9	11,923	8	12,767	168	98,304	16	3,669
Food Services and Drinking Places	62	8,312	47	7,224	658	109,024	106	16,022
Other Retail Group	235	11,321 #	77	15,829 #	2,891	73,886	436	18,171
Total Retail and Food Services	<b>418</b>	<b>56,568</b>	<b>222</b>	<b>53,155</b>	<b>5,326</b>	<b>843,369</b>	<b>810</b>	<b>130,736</b>
All Other Outlets	181	4,298	64	5,471	2,219	225,356	394	32,814
Totals All Outlets	<b>599</b>	<b>60,865</b>	<b>286</b>	<b>58,627</b>	<b>7,545</b>	<b>1,068,725</b>	<b>1,204</b>	<b>163,550</b>
Type of business	ROHNERT PARK		ROSEMEAD		ROSEVILLE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	17	2,905	65	4,565	146	287,846	523	87,661
Home Furnishings and Appliance Stores	41	8,707	65	2,515	249	50,068	482	50,340
Bldg. Matrl. and Garden Equip. and Supplies	14	#	18	317	69	39,198	184	69,877
Food and Beverage Stores	29	7,353	49	4,105	103	30,879	406	69,448
Gasoline Stations	12	12,125	9	11,142	40	60,998	120	145,852
Clothing and Clothing Accessories Stores	18	3,475	22	357	438	80,935	752	78,922
General Merchandise Stores	8	47,307	29	34,194	136	115,045	177	118,419
Food Services and Drinking Places	114	17,954	149	18,534	393	82,499	1,351	196,412
Other Retail Group	287	24,363 #	273	4,682	2,026	80,645	3,830	121,568
Total Retail and Food Services	<b>540</b>	<b>124,189</b>	<b>679</b>	<b>80,411</b>	<b>3,600</b>	<b>828,114</b>	<b>7,825</b>	<b>938,500</b>
All Other Outlets	314	17,435	323	9,562	1,050	137,229	3,384	392,939
Totals All Outlets	<b>854</b>	<b>141,624</b>	<b>1,002</b>	<b>89,973</b>	<b>4,650</b>	<b>965,343</b>	<b>11,209</b>	<b>1,331,439</b>
Type of business	SALINAS		SAN BERNARDINO		SAN BRUNO		SAN CARLOS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	133	87,955	260	96,743	22	20,711	24	3,358
Home Furnishings and Appliance Stores	111	16,242	222	20,021	41	6,108	59	18,894
Bldg. Matrl. and Garden Equip. and Supplies	40	29,486	70	32,128	7	#	49	34,562
Food and Beverage Stores	126	22,424	204	28,860	35	5,124	16	3,748
Gasoline Stations	46	65,721	63	83,323	14	27,861	8	8,137
Clothing and Clothing Accessories Stores	219	25,742	476	29,122	78	13,143	58	8,705
General Merchandise Stores	36	58,176	199	123,910	13	25,122	6	983
Food Services and Drinking Places	326	45,685	462	68,626	138	25,511	123	17,331
Other Retail Group	758	25,725	2,477	35,029	248	26,894 #	440	20,948
Total Retail and Food Services	<b>1,795</b>	<b>377,156</b>	<b>4,433</b>	<b>517,763</b>	<b>596</b>	<b>150,474</b>	<b>783</b>	<b>116,664</b>
All Other Outlets	861	98,652	1,120	85,487	289	12,042	646	51,129
Totals All Outlets	<b>2,656</b>	<b>475,808</b>	<b>5,553</b>	<b>603,250</b>	<b>885</b>	<b>162,516</b>	<b>1,429</b>	<b>167,793</b>
Type of business	SAN CLEMENTE		SAN DIEGO		SAN DIMAS		SAN FERNANDO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	45	3,575	1,182	539,030	30	816	47	3,797
Home Furnishings and Appliance Stores	127	5,939	1,642	272,099	29	3,876	73	1,741
Bldg. Matrl. and Garden Equip. and Supplies	25	#	440	214,476	14	#	16	#
Food and Beverage Stores	44	13,571	1,020	234,493	27	5,811	36	4,442
Gasoline Stations	16	30,139	327	459,185	11	14,964	7	4,795
Clothing and Clothing Accessories Stores	133	2,486	2,427	397,191	52	5,541	240	2,489
General Merchandise Stores	38	17,360	440	375,169	20	34,761	97	#
Food Services and Drinking Places	194	28,962	3,943	773,528	79	13,214	89	12,164
Other Retail Group	756	24,048 #	12,908	387,872	336	14,042 #	930	27,966 #
Total Retail and Food Services	<b>1,378</b>	<b>126,079</b>	<b>24,329</b>	<b>3,653,041</b>	<b>598</b>	<b>93,026</b>	<b>1,535</b>	<b>57,394</b>
All Other Outlets	729	21,232	11,342	1,314,497	374	22,468	332	15,471
Totals All Outlets	<b>2,107</b>	<b>147,311</b>	<b>35,671</b>	<b>4,967,538</b>	<b>972</b>	<b>115,494</b>	<b>1,867</b>	<b>72,865</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	SAN FRANCISCO		SAN GABRIEL		SAN JOSE		SAN JUAN CAPISTRANO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	209	121,803	25	4,532	551	375,995	37	49,403
Home Furnishings and Appliance Stores	1,071	195,846	88	2,811	962	129,430	74	5,760
Bldg. Matrl. and Garden Equip. and Supplies	318	121,509	25	3,237	305	185,118	24	10,193
Food and Beverage Stores	1,221	169,660	53	3,857	644	110,842	24	4,005
Gasoline Stations	116	159,231	11	15,579	208	317,612	6	7,264
Clothing and Clothing Accessories Stores	2,377	436,642	108	9,625	1,187	196,648	64	6,821
General Merchandise Stores	276	193,030	22	235	182	269,793	19	#
Food Services and Drinking Places	4,547	827,768	195	24,338	2,235	369,016	86	13,454
Other Retail Group	8,544	400,416	439	6,480	6,892	228,445	521	37,702 #
Total Retail and Food Services	<b>18,679</b>	<b>2,625,905</b>	<b>966</b>	<b>70,695</b>	<b>13,166</b>	<b>2,182,899</b>	<b>855</b>	<b>134,602</b>
All Other Outlets	9,028	1,166,810	370	12,332	6,522	994,357	427	19,688
Totals All Outlets	<b>27,707</b>	<b>3,792,715</b>	<b>1,336</b>	<b>83,027</b>	<b>19,688</b>	<b>3,177,257</b>	<b>1,282</b>	<b>154,290</b>
Type of business	SAN LEANDRO		SAN LUIS OBISPO		SAN MARCOS		SAN MATEO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	67	61,344	60	61,982	59	21,150	75	20,884
Home Furnishings and Appliance Stores	102	11,122	86	14,406	100	38,624	168	21,231
Bldg. Matrl. and Garden Equip. and Supplies	56	32,362	40	23,545	60	40,355	44	19,599
Food and Beverage Stores	78	12,803	55	13,987	49	12,187	97	21,570
Gasoline Stations	33	30,022	17	25,009	18	29,573	32	47,606
Clothing and Clothing Accessories Stores	129	33,681	129	20,026	65	11,911	260	43,117
General Merchandise Stores	25	71,320	12	40,269	12	47,768	36	36,315
Food Services and Drinking Places	271	32,189	207	36,977	211	34,443	361	57,339
Other Retail Group	521	28,066	621	30,275	633	24,998	1,145	47,166
Total Retail and Food Services	<b>1,282</b>	<b>312,910</b>	<b>1,227</b>	<b>266,476</b>	<b>1,207</b>	<b>261,008</b>	<b>2,218</b>	<b>314,827</b>
All Other Outlets	954	146,363	657	48,550	918	62,266	1,152	50,292
Totals All Outlets	<b>2,236</b>	<b>459,273</b>	<b>1,884</b>	<b>315,026</b>	<b>2,125</b>	<b>323,275</b>	<b>3,370</b>	<b>365,119</b>
Type of business	SAN RAFAEL		SAN RAMON		SANTA ANA		SANTA BARBARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	90	97,422	25	7,291	309	129,708	70	36,399
Home Furnishings and Appliance Stores	135	26,965	85	7,841	330	36,312	149	16,509
Bldg. Matrl. and Garden Equip. and Supplies	52	51,562	22	23,377	118	56,595	74	22,176
Food and Beverage Stores	61	18,120	33	12,234	315	45,211	116	31,000
Gasoline Stations	23	22,339	18	28,391	54	89,514	32	38,421
Clothing and Clothing Accessories Stores	154	11,454	64	2,361	447	56,499	273	42,687
General Merchandise Stores	23	13,035	16	#	116	54,990	55	17,434
Food Services and Drinking Places	250	27,164	155	23,125	737	93,716	426	79,464
Other Retail Group	930	34,575	463	27,218 #	1,512	61,317	1,754	42,230
Total Retail and Food Services	<b>1,718</b>	<b>302,637</b>	<b>881</b>	<b>131,838</b>	<b>3,938</b>	<b>623,862</b>	<b>2,949</b>	<b>326,320</b>
All Other Outlets	1,099	72,210	548	59,013	2,767	237,720	1,477	73,824
Totals All Outlets	<b>2,817</b>	<b>374,847</b>	<b>1,429</b>	<b>190,851</b>	<b>6,705</b>	<b>861,582</b>	<b>4,426</b>	<b>400,144</b>
Type of business	SANTA CLARA		SANTA CLARITA		SANTA CRUZ		SANTA FE SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	141	145,250	154	126,658	38	17,199	110	24,886
Home Furnishings and Appliance Stores	244	39,417	267	22,568	85	4,803	138	7,309
Bldg. Matrl. and Garden Equip. and Supplies	53	18,758	97	41,224	33	7,494	63	9,857
Food and Beverage Stores	102	20,456	127	28,363	78	16,153	38	5,568
Gasoline Stations	27	41,363	46	84,467	16	16,700	11	18,481
Clothing and Clothing Accessories Stores	112	16,647	437	30,112	129	10,687	294	5,025
General Merchandise Stores	24	44,189	134	100,366	14	#	118	18,116
Food Services and Drinking Places	495	78,157	450	81,302	235	39,782	146	17,261
Other Retail Group	1,025	33,277	2,407	43,340	1,007	47,878 #	1,994	18,955
Total Retail and Food Services	<b>2,223</b>	<b>437,513</b>	<b>4,119</b>	<b>558,400</b>	<b>1,635</b>	<b>160,695</b>	<b>2,912</b>	<b>125,459</b>
All Other Outlets	2,156	415,654	1,749	117,111	644	29,400	1,763	362,496
Totals All Outlets	<b>4,379</b>	<b>853,167</b>	<b>5,868</b>	<b>675,510</b>	<b>2,279</b>	<b>190,095</b>	<b>4,675</b>	<b>487,955</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	SANTA MARIA		SANTA MONICA		SANTA ROSA		SANTEE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	95	64,304	83	115,337	118	113,217	63	8,433
Home Furnishings and Appliance Stores	84	10,781	242	24,352	172	40,394	53	6,696
Bldg. Matrl. and Garden Equip. and Supplies	43	30,585	46	13,873	83	43,559	25	20,702
Food and Beverage Stores	85	19,203	89	26,443	141	41,813	35	9,429
Gasoline Stations	19	34,763	18	31,825	43	62,076	11	14,169
Clothing and Clothing Accessories Stores	108	11,101	576	102,363	258	39,800	45	7,552
General Merchandise Stores	32	50,853	79	14,052	36	79,340	12	51,431
Food Services and Drinking Places	221	31,592	484	129,716	462	63,587	106	21,850
Other Retail Group	551	19,038	1,783	77,547	1,879	60,562	427	16,260
Total Retail and Food Services	<b>1,238</b>	<b>272,221</b>	<b>3,400</b>	<b>535,508</b>	<b>3,192</b>	<b>544,349</b>	<b>777</b>	<b>156,523</b>
All Other Outlets	793	81,677	1,357	165,555	1,695	105,702	413	37,048
Totals All Outlets	<b>2,031</b>	<b>353,897</b>	<b>4,757</b>	<b>701,063</b>	<b>4,887</b>	<b>650,051</b>	<b>1,190</b>	<b>193,570</b>

  

Type of business	SEAL BEACH		SEASIDE		SELMA		SHAFTER	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	9	#	46	59,792	27	41,962	11	3,387
Home Furnishings and Appliance Stores	27	5,544	28	1,760	15	1,682	9	#
Bldg. Matrl. and Garden Equip. and Supplies	4	396	11	#	9	#	5	#
Food and Beverage Stores	18	5,659	29	3,569	23	4,190	16	1,202
Gasoline Stations	8	10,556	7	8,045	6	5,090	12	13,376
Clothing and Clothing Accessories Stores	54	6,464	24	155	40	425	9	65
General Merchandise Stores	21	13,986	4	1,306	7	#	8	799
Food Services and Drinking Places	81	19,783	62	9,306	60	8,643	23	2,179
Other Retail Group	239	10,657 #	160	21,196 #	104	23,648 #	49	82,421 #
Total Retail and Food Services	<b>461</b>	<b>73,045</b>	<b>371</b>	<b>105,129</b>	<b>291</b>	<b>85,639</b>	<b>142</b>	<b>103,428</b>
All Other Outlets	186	34,789	146	13,235	106	9,953	81	151,750
Totals All Outlets	<b>647</b>	<b>107,835</b>	<b>517</b>	<b>118,364</b>	<b>397</b>	<b>95,592</b>	<b>223</b>	<b>255,178</b>

  

Type of business	SIGNAL HILL		SIMI VALLEY		SONORA		SOUTH EL MONTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	62	68,644	82	49,250	18	3,127	96	6,018
Home Furnishings and Appliance Stores	29	9,397	92	9,744	21	2,571	74	3,445
Bldg. Matrl. and Garden Equip. and Supplies	20	#	44	28,486	10	10,683	50	6,234
Food and Beverage Stores	12	2,880	82	20,933	15	5,221	34	3,127
Gasoline Stations	7	8,254	31	47,390	6	5,199	9	25,055
Clothing and Clothing Accessories Stores	19	#	123	9,030	41	1,626	125	#
General Merchandise Stores	17	26,384	39	64,680	6	#	47	379
Food Services and Drinking Places	39	6,963	267	42,830	59	4,599	75	6,469
Other Retail Group	195	110,352 #	973	27,568	208	18,960 #	674	4,613 #
Total Retail and Food Services	<b>400</b>	<b>232,875</b>	<b>1,733</b>	<b>299,911</b>	<b>384</b>	<b>51,987</b>	<b>1,184</b>	<b>55,340</b>
All Other Outlets	367	48,119	1,139	49,776	154	3,886	835	36,231
Totals All Outlets	<b>767</b>	<b>280,994</b>	<b>2,872</b>	<b>349,687</b>	<b>538</b>	<b>55,873</b>	<b>2,019</b>	<b>91,571</b>

  

Type of business	SOUTH GATE		SOUTH LAKE TAHOE		SOUTH SAN FRANCISCO		STANTON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	123	26,631	25	4,570	53	7,434	60	6,406
Home Furnishings and Appliance Stores	52	605	21	973	47	14,735	33	1,977
Bldg. Matrl. and Garden Equip. and Supplies	24	646	15	2,568	32	16,659	18	11,942
Food and Beverage Stores	82	7,550	40	14,062	57	9,975	44	5,073
Gasoline Stations	20	26,842	10	6,551	28	28,720	11	16,817
Clothing and Clothing Accessories Stores	72	4,385	58	6,046	34	153	43	1,139
General Merchandise Stores	42	26,113	8	#	13	#	14	#
Food Services and Drinking Places	160	16,119	133	18,795	212	29,725	97	10,942
Other Retail Group	346	5,771	281	11,789 #	281	73,615 #	150	11,412 #
Total Retail and Food Services	<b>921</b>	<b>114,662</b>	<b>591</b>	<b>65,354</b>	<b>757</b>	<b>181,016</b>	<b>470</b>	<b>65,708</b>
All Other Outlets	544	33,526	232	12,878	773	106,331	276	15,539
Totals All Outlets	<b>1,465</b>	<b>148,189</b>	<b>823</b>	<b>78,232</b>	<b>1,530</b>	<b>287,347</b>	<b>746</b>	<b>81,246</b>

NOTE: Detail may not compute to total due to rounding.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	STOCKTON		SUNNYVALE		TEMECULA		THOUSAND OAKS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	267	120,420	60	83,117	108	121,931	100	138,622
Home Furnishings and Appliance Stores	209	19,736	144	26,254	133	19,097	171	27,513
Bldg. Matrl. and Garden Equip. and Supplies	84	55,831	35	39,285	57	31,304	43	24,597
Food and Beverage Stores	267	39,203	97	18,464	81	20,175	85	31,432
Gasoline Stations	80	87,825	29	38,062	27	59,459	30	52,666
Clothing and Clothing Accessories Stores	331	35,251	97	10,256	217	35,888	239	38,561
General Merchandise Stores	103	102,686	12	47,434	48	89,412	46	33,185
Food Services and Drinking Places	580	75,030	380	62,595	322	67,207	332	71,233
Other Retail Group	1,572	89,738	923	32,389	1,063	43,555	1,366	53,503
Total Retail and Food Services	<b>3,493</b>	<b>625,720</b>	<b>1,777</b>	<b>357,858</b>	<b>2,056</b>	<b>488,028</b>	<b>2,412</b>	<b>471,313</b>
All Other Outlets	1,457	181,815	1,161	263,766	1,040	127,337	1,440	100,955
Totals All Outlets	<b>4,950</b>	<b>807,535</b>	<b>2,938</b>	<b>621,624</b>	<b>3,096</b>	<b>615,365</b>	<b>3,852</b>	<b>572,268</b>
Type of business	TORRANCE		TRACY		TRUCKEE		TULARE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	139	188,968	60	61,230	19	1,445	59	22,270
Home Furnishings and Appliance Stores	343	50,821	62	26,135	31	2,758	40	1,758
Bldg. Matrl. and Garden Equip. and Supplies	98	41,599	20	16,751	24	8,001	29	16,249
Food and Beverage Stores	127	29,680	57	12,401	20	4,975	40	8,514
Gasoline Stations	36	62,255	20	46,442	12	9,131	28	45,767
Clothing and Clothing Accessories Stores	752	55,731	112	9,198	51	2,188	122	17,861
General Merchandise Stores	235	102,043	26	41,465	6	#	26	21,769
Food Services and Drinking Places	490	93,840	168	27,331	70	10,695	144	17,691
Other Retail Group	3,529	81,402	410	17,486	253	8,894 #	320	9,324
Total Retail and Food Services	<b>5,749</b>	<b>706,340</b>	<b>935</b>	<b>258,439</b>	<b>486</b>	<b>48,086</b>	<b>808</b>	<b>161,203</b>
All Other Outlets	1,958	184,842	396	45,312	206	6,867	344	36,906
Totals All Outlets	<b>7,707</b>	<b>891,182</b>	<b>1,331</b>	<b>303,751</b>	<b>692</b>	<b>54,952</b>	<b>1,152</b>	<b>198,109</b>
Type of business	TURLOCK		TUSTIN		UKIAH		UNION CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	92	21,757	51	119,662	25	8,419	21	2,903
Home Furnishings and Appliance Stores	59	3,855	143	27,180	18	2,565	52	12,154
Bldg. Matrl. and Garden Equip. and Supplies	32	20,723	19	18,223	16	15,513	15	31,545
Food and Beverage Stores	66	11,492	70	20,952	23	6,408	48	7,693
Gasoline Stations	27	36,138	18	34,152	11	12,925	12	14,788
Clothing and Clothing Accessories Stores	83	11,831	153	25,754	28	3,521	54	860
General Merchandise Stores	25	49,440	32	64,713	5	15,789	13	#
Food Services and Drinking Places	164	27,862	230	45,071	86	10,498	123	22,883
Other Retail Group	434	19,163	674	36,494	262	9,508	315	28,112 #
Total Retail and Food Services	<b>982</b>	<b>202,260</b>	<b>1,390</b>	<b>392,201</b>	<b>474</b>	<b>85,145</b>	<b>653</b>	<b>120,937</b>
All Other Outlets	481	47,880	898	66,235	225	8,166	466	63,887
Totals All Outlets	<b>1,463</b>	<b>250,140</b>	<b>2,288</b>	<b>458,436</b>	<b>699</b>	<b>93,311</b>	<b>1,119</b>	<b>184,823</b>
Type of business	UPLAND		VACAVILLE		VALLEJO		VENTURA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	134	27,391	57	56,293	80	55,588	134	87,452
Home Furnishings and Appliance Stores	90	6,539	72	14,516	57	9,975	152	15,330
Bldg. Matrl. and Garden Equip. and Supplies	45	30,573	29	22,343	22	19,946	77	35,447
Food and Beverage Stores	54	10,260	59	13,514	84	14,397	102	23,151
Gasoline Stations	21	28,158	33	35,717	37	37,533	38	52,549
Clothing and Clothing Accessories Stores	81	7,882	158	52,551	77	8,229	257	29,870
General Merchandise Stores	28	32,745	23	52,617	19	35,211	95	42,887
Food Services and Drinking Places	195	27,818	191	38,205	230	29,750	408	57,952
Other Retail Group	625	24,095	557	24,315	724	19,871	2,238	42,814
Total Retail and Food Services	<b>1,273</b>	<b>195,462</b>	<b>1,179</b>	<b>310,070</b>	<b>1,330</b>	<b>230,501</b>	<b>3,501</b>	<b>387,452</b>
All Other Outlets	712	36,546	479	43,167	501	30,161	1,543	83,070
Totals All Outlets	<b>1,985</b>	<b>232,007</b>	<b>1,658</b>	<b>353,238</b>	<b>1,831</b>	<b>260,662</b>	<b>5,044</b>	<b>470,522</b>

NOTE: Detail may not compute to total due to rounding.



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

Type of business	VICTORVILLE		VISALIA		VISTA		WALNUT CREEK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	123	98,779	115	68,874	73	35,697	73	108,348
Home Furnishings and Appliance Stores	141	17,229	123	20,504	77	7,948	111	16,801
Bldg. Matrl. and Garden Equip. and Supplies	28	22,739	60	31,043	55	27,938	33	8,911
Food and Beverage Stores	80	18,319	63	16,193	65	15,534	46	18,578
Gasoline Stations	36	46,064	38	32,587	26	41,727	25	29,741
Clothing and Clothing Accessories Stores	228	19,002	218	30,430	87	7,387	168	54,313
General Merchandise Stores	64	65,667	38	86,612	24	50,339	24	37,788
Food Services and Drinking Places	232	38,183	297	52,333	227	27,359	251	52,856
Other Retail Group	1,084	24,289	754	44,306	692	17,375	812	30,505
Total Retail and Food Services	<b>2,016</b>	<b>350,271</b>	<b>1,706</b>	<b>382,883</b>	<b>1,326</b>	<b>231,306</b>	<b>1,543</b>	<b>357,840</b>
All Other Outlets	538	30,093	936	197,135	1,004	71,731	776	60,916
Totals All Outlets	<b>2,554</b>	<b>380,364</b>	<b>2,642</b>	<b>580,018</b>	<b>2,330</b>	<b>303,037</b>	<b>2,319</b>	<b>418,757</b>
Type of business	WATSONVILLE		WEST COVINA		WEST HOLLYWOOD		WEST SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	44	19,470	55	76,789	19	#	77	12,723
Home Furnishings and Appliance Stores	30	2,419	98	14,180	152	33,148	39	#
Bldg. Matrl. and Garden Equip. and Supplies	20	12,625	18	#	27	6,475	33	18,951
Food and Beverage Stores	59	9,284	72	12,376	67	28,495	45	13,269
Gasoline Stations	17	17,976	20	35,638	7	9,639	20	25,420
Clothing and Clothing Accessories Stores	80	4,076	183	32,829	215	29,688	33	2,681
General Merchandise Stores	14	11,507	64	43,922	22	#	7	27,488
Food Services and Drinking Places	128	15,341	228	40,982	240	85,253	111	13,441
Other Retail Group	331	10,268	607	28,257 #	573	57,763 #	236	32,317 #
Total Retail and Food Services	<b>723</b>	<b>102,968</b>	<b>1,345</b>	<b>284,974</b>	<b>1,322</b>	<b>250,460</b>	<b>601</b>	<b>146,289</b>
All Other Outlets	393	29,329	388	28,317	614	39,677	532	176,191
Totals All Outlets	<b>1,116</b>	<b>132,298</b>	<b>1,733</b>	<b>313,290</b>	<b>1,936</b>	<b>290,138</b>	<b>1,133</b>	<b>322,480</b>
Type of business	WESTMINSTER		WHITTIER		WINDSOR		WOODLAND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	77	73,455	68	13,805	10	2,402	48	19,822
Home Furnishings and Appliance Stores	146	15,602	76	3,119	11	606	47	4,453
Bldg. Matrl. and Garden Equip. and Supplies	29	15,668	29	13,317	11	#	29	21,226
Food and Beverage Stores	125	15,407	62	15,554	26	4,222	40	9,004
Gasoline Stations	25	37,142	16	23,613	6	7,378	18	19,627
Clothing and Clothing Accessories Stores	275	20,424	115	9,975	19	169	46	4,672
General Merchandise Stores	46	50,703	54	21,332	3	#	20	34,028
Food Services and Drinking Places	302	31,214	227	33,574	52	7,650	137	15,160
Other Retail Group	629	20,787	852	19,376	212	29,979 #	314	14,371
Total Retail and Food Services	<b>1,654</b>	<b>280,403</b>	<b>1,499</b>	<b>153,664</b>	<b>350</b>	<b>52,408</b>	<b>699</b>	<b>142,363</b>
All Other Outlets	651	29,615	560	24,462	221	24,385	413	59,864
Totals All Outlets	<b>2,305</b>	<b>310,018</b>	<b>2,059</b>	<b>178,126</b>	<b>571</b>	<b>76,793</b>	<b>1,112</b>	<b>202,227</b>
Type of business	YORBA LINDA		YUBA CITY		YUCAIPA		YUCCA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	43	3,095	75	31,663	47	7,363	35	9,313
Home Furnishings and Appliance Stores	74	22,659	65	6,565	40	537	20	301
Bldg. Matrl. and Garden Equip. and Supplies	32	1,456	33	24,153	23	2,199	14	#
Food and Beverage Stores	25	6,820	62	12,478	27	6,365	16	6,996
Gasoline Stations	7	12,130	24	16,055	10	17,910	10	11,180
Clothing and Clothing Accessories Stores	75	1,649	86	11,942	44	#	22	547
General Merchandise Stores	10	#	20	50,818	10	1,684	6	#
Food Services and Drinking Places	91	15,846	153	22,881	84	10,093	45	7,228
Other Retail Group	493	35,719 #	422	19,948	376	8,451 #	348	26,925 #
Total Retail and Food Services	<b>850</b>	<b>99,376</b>	<b>940</b>	<b>196,504</b>	<b>661</b>	<b>54,602</b>	<b>516</b>	<b>62,490</b>
All Other Outlets	525	21,963	423	35,568	239	6,417	158	3,001
Totals All Outlets	<b>1,375</b>	<b>121,339</b>	<b>1,363</b>	<b>232,071</b>	<b>900</b>	<b>61,019</b>	<b>674</b>	<b>65,491</b>

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 5, these are included with "Other Retail Group" when possible.

NOTE: Detail may not compute to total due to rounding.

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

City	Retail and food services		Total outlets		City	Retail and food services		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	152	11,655	264	28,627	GALT	1,093	24,109	1,273	31,544
ALBANY	330	38,299	468	46,156	GONZALES	82	4,861	124	10,322
ALTURAS	105	6,356	160	8,956	GRAND TERRACE	136	9,146	189	20,474
AMADOR	24	#	26	192 #	GREENFIELD	114	9,171	163	13,385
AMERICAN CANYON	234	40,489	370	46,214	GRIDLEY	131	17,195	174	19,893
ANDERSON	393	40,544	539	47,725	GROVER BEACH	235	18,119	379	22,777
ANGELS CAMP	126	13,561	173	14,466	GUADALUPE	52	3,304	75	5,797
ARCATA	550	35,859	757	45,335	GUSTINE	72	2,911	102	3,463
ARTESIA	376	38,974	503	44,852	HALF MOON BAY	432	37,199	631	44,905
ARVIN	103	8,118	131	14,236	HAWAIIAN GARDENS	158	14,578	232	16,136
ATHERTON	101	716	162	2,591	HERCULES	164	20,967	218	32,424
ATWATER	288	47,076	399	54,972	HIDDEN HILLS	37	104	45	538
AVALON	180	9,914	221	10,749	HIGHLAND	395	45,553	529	49,447
AVENAL	61	4,859	75	5,852	HILLSBOROUGH	129	244	198	1,239
BANNING	328	38,081	457	43,776	HOLTVILLE	48	3,898	66	7,117
BELL	380	31,890	559	42,725	HUGHSON	72	2,615	102	12,121
BELL GARDENS	349	49,660	566	55,319	HURON	50	2,938	65	3,358
BELMONT	347	46,552	589	60,097	IMPERIAL	109	28,680	180	42,527
BELVEDERE	35	209	70	1,118	IMPERIAL BEACH	246	16,245	327	17,039
BENICIA	632	40,901	1,017	131,822	INDIAN WELLS	176	14,927	249	38,724
BIG BEAR LAKE	420	43,539	544	46,188	IONE	70	1,922	95	3,306
BIGGS	8	330	14	652	IRWINDALE	292	28,174	639	71,109
BISHOP	264	30,595	378	42,737	ISLETON	28	491	37	2,712
BLUE LAKE	18	150	28	302	JACKSON	194	13,462	276	15,504
BLYTHE	161	36,951	261	45,622	KERMAN	132	23,223	180	29,323
BRADBURY	13	#	17	19 #	KING CITY	226	17,967	309	26,127
BRAWLEY	159	30,760	278	43,966	KINGSBURG	149	15,289	221	19,710
BRISBANE	101	19,089	239	50,480	LA CANADA-FLINTRIDGE	350	50,724	521	55,366
BUELLTON	153	30,516	288	36,145	LA HABRA HEIGHTS	61	188	87	916
CALIFORNIA CITY	101	7,267	131	7,409	LA PALMA	177	20,945	267	35,557
CALIMESA	123	13,633	171	14,714	LAFAYETTE	612	46,176	933	54,503
CALIPATRIA	17	1,745	32	3,795	LAGUNA WOODS	155	18,494	192	19,942
CALISTOGA	196	11,902	291	19,022	LAKEPORT	216	23,951	312	26,399
CANYON LAKE	162	3,235	215	3,549	LARKSPUR	307	38,734	493	52,337
CARMEL	459	35,409	595	37,666	LATHROP	135	37,003	218	50,859
CARPINTERIA	333	31,836	508	40,218	LEMOORE	193	26,284	271	38,609
CHOWCHILLA	131	19,506	194	24,778	LINDSAY	145	14,269	196	16,719
CLAYTON	138	6,882	188	7,707	LIVE OAK	65	4,803	84	5,733
CLEARLAKE	184	27,025	249	28,516	LIVINGSTON	101	26,720	125	28,863
CLOVERDALE	178	12,447	257	13,826	LOMA LINDA	199	60,522	300	82,627
COALINGA	106	13,929	162	18,786	LOMITA	374	35,805	508	40,113
COLFAX	99	11,005	139	14,069	LOOMIS	211	13,372	322	17,490
COLMA	107	177,619	162	189,377	LOS ALAMITOS	374	38,846	628	59,902
COLUSA	134	12,548	194	20,014	LOS ALTOS	721	44,505	1,055	48,672
CORCORAN	96	9,812	159	17,496	LOS ALTOS HILLS	108	426	155	1,947
CORNING	160	65,907	213	68,635	LOYALTON	16	569	21	890
CORONADO	383	29,846	559	53,664	MAMMOTH LAKES	270	40,483	391	51,411
COTATI	216	36,530	317	40,687	MARICOPA	15	#	16	667 #
CRESCENT CITY	174	20,371	253	25,178	MARINA	223	40,244	343	42,672
CUDAHY	305	12,358	393	24,633	MARYSVILLE	261	31,521	344	40,555
DEL MAR	1,120	20,671	1,395	23,887	MAYWOOD	247	21,178	353	26,578
DEL REY OAKS	24	5,920	41	6,345	MC FARLAND	62	4,600	88	7,135
DESERT HOT SPRINGS	269	32,785	362	42,433	MENDOTA	137	7,450	161	12,357
DORRIS	14	394	20	450	MILL VALLEY	503	50,962	822	57,144
DOS PALOS	61	3,595	91	8,142	MILLBRAE	367	40,439	521	46,622
DUNSMUIR	59	1,177	80	1,299	MONTAGUE	30	633	43	669
EAST PALO ALTO	126	62,375	165	67,783	MONTE SERENO	34	12	50	83
ESCALON	101	10,995	150	14,504	MORAGA	213	19,105	315	21,036
ETNA	33	924	47	1,107	MORRO BAY	422	29,100	550	31,151
EXETER	139	12,237	202	15,835	MOUNT SHASTA	221	11,459	307	16,196
FAIRFAX	209	9,956	321	10,950	NEEDLES	68	7,113	106	7,555
FARMERSVILLE	91	11,321	115	12,297	NEVADA CITY	293	10,433	398	14,249
FERNDALE	94	2,063	126	2,273	NEWMAN	88	5,758	122	8,690
FILLMORE	162	#	229	177,598 #	OAKLEY	274	24,914	403	29,078
FIREBAUGH	79	5,429	113	14,318	OJAI	390	18,104	560	23,499
FORT BRAGG	289	24,045	416	30,297	ORANGE COVE	48	3,538	67	4,114
FORT JONES	59	1,623	78	1,869	ORINDA	307	16,515	476	19,427
FORTUNA	258	23,248	366	29,633	ORLAND	184	16,658	249	20,176
FOSTER CITY	364	54,999	590	76,216	PACIFIC GROVE	452	27,289	605	30,238
FOWLER	74	12,739	130	24,922	PACIFICA	503	38,685	727	40,789

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FIRST QUARTER 2013**

(Taxable transactions in thousands of dollars)

City	Retail and food services		Total outlets		City	Retail and food services		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
PALOS VERDES ESTATES	193	2,303	278	4,208	SOLANA BEACH	534	50,066	811	57,277
PARADISE	643	33,165	877	36,365	SOLEDAD	124	12,841	167	13,957
PARLIER	82	7,175	99	8,124	SOLVANG	271	16,637	370	21,023
PATTERSON	182	34,302	255	61,508	SONOMA	464	44,922	729	51,386
PIEDMONT	116	3,668	186	3,859	SOUTH PASADENA	462	35,618	662	40,491
PISMO BEACH	345	47,077	430	49,645	ST. HELENA	279	28,606	529	48,600
PLYMOUTH	41	2,225	66	2,939	SUISUN	257	22,174	335	22,859
POINT ARENA	47	1,322	54	1,437	SUSANVILLE	185	24,790	281	26,522
PORT HUENEME	183	17,205	260	18,991	SUTTER CREEK	110	3,893	148	4,349
PORTOLA	58	2,186	87	2,983	TAFT	164	21,961	235	36,132
PORTOLA VALLEY	83	2,243	139	4,009	TEHACHAPI	325	45,689	426	47,237
RANCHO MIRAGE	415	85,571	576	111,364	TEHAMA	3	#	4	41 #
RANCHO PALOS VERDES	447	23,084	603	41,006	TEMPLE CITY	457	32,753	691	36,469
REEDLEY	238	27,741	374	35,559	TIBURON	178	7,019	301	8,462
RIO DELL	36	2,955	49	3,943	TRINIDAD	26	#	37	1,781 #
RIO VISTA	138	13,397	208	19,740	TULELAKE	15	326	22	2,363
RIPON	158	51,754	240	58,109	TWENTYNINE PALMS	237	23,842	320	26,443
ROLLING HILLS	21	#	32	57 #	VERNON	256	19,313	1,057	96,376
ROLLING HILLS ESTATES	277	22,160	377	24,286	VILLA PARK	82	3,280	147	3,555
ROSS	33	343	76	589	WALNUT	597	30,207	1,043	40,802
SAN ANSELMO	409	19,636	630	21,685	WASCO	164	18,524	221	21,760
SAN JACINTO	388	45,571	575	50,658	WATERFORD	80	6,725	99	11,225
SAN JOAQUIN	16	1,850	23	6,904	WEED	102	19,286	137	19,454
SAN JUAN BAUTISTA	154	2,407	178	2,597	WESTLAKE VILLAGE	424	57,298	724	71,901
SAN MARINO	212	6,253	332	7,585	WESTMORLAND	18	#	21	3,597 #
SAN PABLO	334	37,683	436	42,246	WHEATLAND	37	3,082	45	3,927
SAND CITY	73	44,352	144	49,800	WILDOMAR	287	25,540	400	28,575
SANGER	223	32,902	331	39,657	WILLIAMS	77	9,924	101	12,777
SANTA PAULA	271	36,264	462	47,303	WILLITS	216	26,309	304	31,618
SARATOGA	379	17,769	554	20,813	WILLOWS	115	17,544	169	21,956
SAUSALITO	509	24,555	826	31,993	WINTERS	94	8,869	135	9,467
SCOTTS VALLEY	336	32,421	514	40,123	WOODLAKE	72	3,731	96	7,022
SEBASTOPOL	431	27,227	605	32,610	WOODSIDE	124	8,680	191	10,348
SHASTA LAKE	116	4,896	187	8,903	YOUNTVILLE	83	16,149	150	19,604
SIERRA MADRE	268	4,622	362	5,737	YREKA	286	27,350	421	30,641

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 6, these are included with "Total Outlets, Taxable Transactions".

#### FOOTNOTES

a/ Per capita taxable sales were derived by dividing first quarter self-assessed taxable sales by the population estimates of the State Department of Finance for January 1. The populations used were 37,668,804 for 2012 and 37,984,138 for 2013.

b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocable transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

#### Notes concerning permits:

A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities. Permits are tabulated twice a year: as of January 1 and July 1.

**Table 3 to Table 5 Conversion Chart**

<b>NAICS</b>	<b>Table 3</b>	<b>Table 5</b>
44111	New Car Dealers	Motor Vehicle and Parts Dealers
44112	Used Car Dealers	Motor Vehicle and Parts Dealers
4412	Other Motor Vehicle Dealers	Motor Vehicle and Parts Dealers
4413	Auto. Parts, Accessories and Tire Stores	Motor Vehicle and Parts Dealers
4421	Furniture Stores	Home Furnishings and Appliance Stores
4422	Home Furnishings Stores	Home Furnishings and Appliance Stores
443	Electronics and Appliance Stores	Home Furnishings and Appliance Stores
4441	Building Material and Supplies Dealers	Bldg. Matrl. and Garden Equip. and Supplies
4442	Lawn and Garden Equip. and Supplies Stores	Bldg. Matrl. and Garden Equip. and Supplies
44511	Supermarkets and Other Grocery Stores	Food and Beverage Stores
44512	Convenience Stores	Food and Beverage Stores
4452	Specialty Food Stores	Food and Beverage Stores
4453	Beer, Wine, and Liquor Stores	Food and Beverage Stores
44611	Pharmacies and Drug Stores	Other Retail Group
44612-44619	Health and Personal Care Stores	Other Retail Group
447	Gasoline Stations	Gasoline Stations
44811	Men's Clothing Stores	Clothing and Clothing Accessories Stores
44812	Women's Clothing Stores	Clothing and Clothing Accessories Stores
44813-44819	Family Clothing Stores, Accessories, and Others	Clothing and Clothing Accessories Stores
4482	Shoe Stores	Clothing and Clothing Accessories Stores
4483	Jewelry, Luggage, and Leather Goods Stores	Clothing and Clothing Accessories Stores
45111	Sporting Goods Stores	Other Retail Group
45112-45114	Hobby, Toy and Musical Instrument Stores	Other Retail Group
4512	Book, Periodical, and Music Stores	Other Retail Group
452	General Merchandise Stores	General Merchandise Stores
4531	Florists	Other Retail Group
45321	Office Supplies and Stationery Stores	Other Retail Group
45322	Gift, Novelty, and Souvenir Stores	Other Retail Group
4533	Used Merchandise Stores	Other Retail Group
4539	Other Miscellaneous Store Retailers	Other Retail Group
454	Nonstore Retailers	Other Retail Group
7221	Full-Service Restaurants	Food Services and Drinking Places
7222	Limited-Service Eating Places	Food Services and Drinking Places
7223	Special Food Services	Food Services and Drinking Places
7224	Drinking Places (Alcoholic Beverages)	Food Services and Drinking Places
All others	All Other Outlets	All other outlets